

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2024-3045192

AND

DOCKET NO. R-2024-3045193

EXHIBITS TO ACCOMPANY DIRECT TESTIMONY

OF

GREGORY R. HERBERT

GANNETT FLEMING
VALUATION AND RATE CONSULTANTS, LLC

VEOLIA WATER PENNSYLVANIA, INC.

February 2024

VEOLIA WATER PENNSYLVANIA INC.
HARRISBURG, PENNSYLVANIA

**COMBINED WATER AND WASTEWATER
INCOME STATEMENT AND
PRO FORMA REVENUES
AND SUMMARY PRO FORMA
EXPENSE ADJUSTMENTS
AS OF OCTOBER 31, 2025**



GANNETT FLEMING

Excellence Delivered As Promised



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

January 26, 2024

Veolia Water M&S (Paramus), Inc.
461 Farm Road, Suite 400
Paramus, NJ 07640

Attention Mr. James C. Cagle
Vice President, Rates and Regulatory Affairs

Pursuant to your request, we have developed income statements, proof of revenues, pro forma revenue, and expense claims based on the Historic Test Year ending September 30, 2023, Future Test Year ending September 30, 2024, and Fully Projected Future Test Year ending October 31, 2025. In addition, we conducted rate design studies based on the pro forma revenue requirements for the test year ended October 31, 2025 for the Company's water and wastewater operations.

The attached Exhibits present the results of the studies, as well as supporting schedules which set forth the revenues calculated under the present and proposed schedule of rates. Exhibit No. GRH-1 presents the combined water and wastewater income statement and pro forma revenues and the summary of pro forma expense adjustments, Exhibit No. GRH-2 presents the water income statements and pro forma revenues, Exhibit No. GRH-3 presents the water pro forma expense adjustments, Exhibit No. GRH-4 presents the wastewater income statements and pro forma revenues, and Exhibit No. GRH-5 presents the wastewater pro forma expense adjustments.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink, appearing to read "G. R. Herbert".

GREGORY R. HERBERT
Assistant Project Manager, Rate Studies

VEOLIA WATER PENNSYLVANIA INC.
COMBINED WATER AND WASTEWATER OPERATIONS
STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023, 2024 AND OCTOBER 31, 2021:
AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES FOR THE YEAR ENDING OCTOBER 31, 2022

Line No.	Description (1)	12 Months Ended 30-Sep-23 (2)		Pro Forma FTY Adjustments Amount (4)		Pro Forma Present Rates, 30-Sep-24 (5)		Pro Forma FFY Adjustments and DSIC Adjustment Ref. (6)		Pro Forma Present Rates, 31-Oct-25 (8)		Supplement No. to Tariff Water Pas-PUC No. 7 Under Proposed Rates, Increase (9)		Pro Forma 31-Oct-25 (10)
		\$		Ref.	\$	Ref.	\$	Ref.	\$	Ref.	\$	\$		
1	Operating Revenues	\$ 55,784,278		GRH-1 Sch 5	\$ 368,282		\$ 56,152,560	GRH-1 Sch 4,7	\$ 4,247,184		\$ 60,399,745	GRH-1 Sch 2,7	\$ 16,063,286	\$ 76,463,031
2	Operating Revenue Deductions													
3	Operation and Maintenance													
4	Expenses	\$ 21,946,646		GRH-2	\$ 2,555,162		\$ 24,501,809	GRH-2	\$ 1,986,027		\$ 26,487,836	GRH-2	\$ 182,157	\$ 26,669,993
5	Taxes Other than Income	\$ 1,152,201		GRH-2	\$ 86,326		\$ 1,238,527	GRH-2	\$ 30,236		\$ 1,268,763	GRH-2	\$ -	\$ 1,268,763
6														
7														
8	Depreciation	8,840,555		GRH-2	1,085,278		9,925,834	GRH-2	1,992,121		11,917,955	GRH-2	\$ -	\$ 11,917,955
9	Amortization of Acquisition Adjustment	57,744		GRH-2	-		57,744	GRH-2	325,630		383,374	GRH-2	\$ -	\$ 383,374
10	Amortization of Regulatory Asset	-		GRH-2	-		-	GRH-2	-		-	GRH-2	\$ -	\$ -
11														
12	Total Operating Revenue Deductions	\$ 31,997,147		GRH-2	\$ 3,726,766		\$ 35,723,913	GRH-2	\$ 4,334,015		\$ 40,057,928	GRH-2	\$ 182,157	\$ 40,240,085
13														
14	Total Income Before Taxes and Return	\$ 23,787,131			\$ (3,358,484)		\$ 20,428,647		\$ (86,830)		\$ 20,341,817		\$ 15,881,130	\$ 36,222,946
15														
16	Less Federal and State Taxes	\$ 4,495,020		GRH-2	\$ (1,173,856)		\$ 3,321,164		\$ (127,545)		\$ 3,193,619	GRH-2	\$ 4,263,064	\$ 7,456,683
17														
18	Net Operating Income Available for Return	\$ 19,292,111			\$ (2,184,628)		\$ 17,107,483		\$ 40,714		\$ 17,148,197		\$ 11,618,065	\$ 28,766,263
19														
20	Rate Base	\$ 293,604,062		GRH-1.1	\$ 39,791,873		\$ 333,395,935		\$ 28,546,493		\$ 361,942,428		\$ -	\$ 361,942,428
21	Rate of Return	6.57%					5.13%				4.74%			7.95%
22														
23														
24														
25														
26														
27														

VEOLIA WATER PENNSYLVANIA INC.
COMBINED WATER AND WASTEWATER OPERATIONS
ORIGINAL COST MEASURE OF VALUE AS OF SEPTEMBER 30, 2023,
SEPTEMBER 30, 2024 AND OCTOBER 31, 2025

Main Service Area	As of 9/30/2023	As of 9/30/2024	As of 10/31/2025
Original Cost of Utility Plant In Service	(a) \$ 489,805,749	\$ 537,327,261	\$ 575,473,480
Mahoning Acquisition Adj	2,758,003	2,758,003	2,482,203
Brown Manor Acquisition Adj	199,162	141,418	83,674
Pro Forma UPIS - Kensington	-	225,000	202,500
Pro Forma UPIS - Overbrook	-	273,300	245,970
Plant Held for Future Use	52,964	52,964	52,964
Less: Accumulated Depreciation	(a) <u>(87,555,204)</u>	<u>(94,918,623)</u>	<u>(103,762,146)</u>
Net Utility Plant	405,260,674	445,859,323	474,778,644
CIAC and Contributions	(91,198,127)	(91,198,127) (b)	(91,198,127) (b)
Add:			
Deferred Taxes	\$ (12,569,792)	\$ (13,715,744)	\$ (14,844,697)
Regulatory Liability - New Fed Rate	(9,000,852)	(8,735,964)	(8,435,964)
Regulatory Liability - 2018 Portion	(1,207,724)	(1,248,742)	(832,495)
Materials and Supplies	1,656,030	1,656,030	1,656,030
Cash Working Capital	<u>663,853</u>	<u>779,158</u>	<u>819,035</u>
Total Original Cost Measure of Value	<u>\$ 293,604,062</u>	<u>\$ 333,395,935</u>	<u>\$ 361,942,428</u>

(a) Source: Data provided by Company.

(b) 2024 and 2025 CIAC and Advances included in total Net Utility Plant.



Line No.	Account Number	Utility Operating Expenses	Adjustment No.	VW Pennsylvania 12-Months Ending 9/30/2023	Future Test Year Adjustments	Future Test Year 9/30/2024	Fully Projected Future Year Adjustments Present Rates	Fully Projected Year Under 10/31/2025 Present Rates	Fully Projected Future Year Adjustments Proposed Rates	Fully Projected Future Year Under 10/31/2025 Proposed Rates
1	601.0	Labor Expense	1	\$ 5,860,476	\$ 1,413,454	\$ 7,273,930	\$ 200,033	\$ 7,473,963	\$ -	\$ 7,473,963
2	604.0	Employee Group Health & Life	2	927,846	643,078	1,570,924	34,560	1,605,485	-	1,605,485
3	604.0	Employee Pension Benefits	3	369,408	251,783	621,192	13,666	634,858	-	634,858
4	604.0	Employee Post Retirement Benefits Other than Pension	4	75,670	(927,976)	(852,305)	(18,751)	(871,056)	-	(871,056)
5	604.0	Other Employee Benefits	5	370,926	62,931	433,856	42,216	446,073	-	446,073
6	610.0	Purchased Water	6	1,825,613	127,448	1,953,061	42,967	1,996,029	-	1,996,029
7	615.0	Purchased Power	7	2,245,114	343,730	2,588,843	399,980	2,988,823	-	2,988,823
8	616.0	Fuel for Power Production	8	2,000	48	2,048	45	2,093	-	2,093
9	618.0	Chemicals	9	987,158	339,549	1,326,708	29,188	1,355,895	-	1,355,895
10	620.0	Materials and Supplies	10	389,824	9,935	409,759	9,015	418,774	-	418,774
11	634.0	Management and Service Fees	11	4,076,177	437,747	4,513,925	166,251	4,680,176	-	4,680,176
12	635.0	Lab Testing Fees	12	371,267	(63,879)	317,388	6,983	324,371	-	324,371
13	636.0	Outside Contractors	13	2,587,505	(22,709)	2,564,797	96,426	2,621,222	-	2,621,222
14	636.0	Outside Professional Services	14	243,942	(110,604)	133,338	2,933	136,272	-	136,272
15	641.0	Rental - Building/Real Property	15	-	-	-	-	-	-	-
16	642.0	Rental of Equipment	16	119,512	2,838	122,350	2,692	125,042	-	125,042
17	650.0	Transportation Expense	17	564,982	81,483	646,465	107,537	754,003	-	754,003
18	657.0	Prop& Gen Lib. Insurance	18	(374)	374	-	-	-	-	-
19	658.0	Worker Compensation	19	19,183	27,635	46,818	1,390	48,207	-	48,207
20	660.0	Advertising	20	-	-	-	-	-	-	-
21	666.0	Rate Case Expense - Amort	21	-	-	-	-	-	-	-
22	666.0	Regulatory Commission Expense	22	355,283	(10,489)	344,794	236,460	236,460	-	236,460
23	667.0	Amortization of Tax Reform Liability	23	(264,888)	-	(264,888)	26,045	370,839	98,658	469,497
24	670.0	Bad Debt Expense	24	253,310	55,482	308,792	(451,359)	(716,247)	-	(716,247)
25	675.0	Fringe Benefit Expense Transfer	25	(858,759)	(156,197)	(1,014,956)	7,869	316,661	83,499	400,160
26	675.6	Office Expense and Utilities	26	846,564	37,949	884,514	(24,592)	(1,039,548)	-	(1,039,548)
27	675.9	Postage and Air Freight Expense	27	422,855	(13,902)	408,953	(9,041)	875,473	-	875,473
28	Various	Other O&M	28	146,049	15,453	161,503	12,393	421,346	-	421,346
29		Adjustments for Acquisitions	29	-	-	-	3,553	165,056	-	165,056
30		Total Operation and Maintenance Expenses	30	\$ 21,946,646	\$ 2,555,162	\$ 24,501,809	\$ 1,986,027	\$ 26,487,836	\$ 182,157	\$ 26,669,993
31		Inflation Rate Calculator	31	-	2.38%	-	2.20%	-	-	-
32		Taxes Other Than Income	32	-	-	-	-	-	-	-
33		Real Estate Tax	33	447,173	(104,684)	342,489	7,535	350,024	-	350,024
34		Payroll	34	705,028	191,010	896,038	22,697	918,735	-	918,735
35		Total Taxes Other Than Income	35	\$ 1,152,201	\$ 86,326	\$ 1,238,527	\$ 30,232	\$ 1,268,759	\$ -	\$ 1,268,759
36		Depreciation Expense	36	8,840,555	1,085,278	9,925,834	1,992,121	11,917,955	-	11,917,955
37		Amortization of Acquisition Adjustment	37	57,744	-	57,744	325,630	383,374	-	383,374
38		Amortization of Regulatory Liability	38	-	-	-	-	-	-	-
39		Income Taxes	39	4,495,020	(1,173,856)	3,321,164	(216,427)	3,104,737	4,351,946	7,456,683
40		Total	40	\$ 36,492,167	\$ 2,552,910	\$ 39,045,077	\$ 4,117,584	\$ 43,162,661	\$ 4,534,103	\$ 47,696,765

VEOLIA WATER PENNSYLVANIA INC.
HARRISBURG, PENNSYLVANIA

WATER INCOME STATEMENT
AND
PRO FORMA REVENUES
AS OF OCTOBER 31, 2025



GANNETT FLEMING

Excellence Delivered As Promised

VEOLIA WATER PENNSYLVANIA INC.

COMBINED WATER OPERATIONS
STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023, 2024 AND OCTOBER 31, 202;
AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES FOR THE YEAR ENDING OCTOBER 31, 202E

Line No.	Description (1)	12 Months Ended 30-Sep-23 (2)		Pro Forma FTY Adjustments (3)		Pro Forma Present Rates, 30-Sep-24 (5)		Pro Forma FFY Adjustments and DSIC Adjustment Ref. (6)		Pro Forma Present Rates, 31-Oct-25 (8)		Supplement No. to Tariff Water Pas-PUC No. 7 Under Proposed Rates, Increase (9)		Pro Forma 31-Oct-25 (10)
		\$		Ref.	Amount	\$		Ref.	Amount	\$		Ref.	Amount	
1	Operating Revenues	\$ 54,126,420		GRH-1	\$ 379,186	\$ 54,505,607		GRH-1	\$ 4,258,088	\$ 58,763,695		GRH-1	\$ 15,494,620	\$ 74,258,315
2				Sch 5				Sch 4,7				Sch 2,7		
3	Operating Revenue Deductions													
4	Operation and Maintenance													
5	Expenses	\$ 20,796,646		GRH-2	\$ 2,573,820	\$ 23,370,466		GRH-2	\$ 1,962,222	\$ 25,332,688		GRH-2	\$ 178,515	\$ 25,511,202
6	Taxes Other than Income	\$ 1,152,160		GRH-2	\$ 86,323	\$ 1,238,482		GRH-2	\$ 30,229	\$ 1,268,711		GRH-2	\$ -	\$ 1,268,711
7														
8														
9	Depreciation	8,828,651		GRH-2	842,255	9,670,905		GRH-2	1,920,219	11,591,125		GRH-2	\$ -	11,591,125
10	Amortization of Acquisition Adjustment	57,744		GRH-2	-	57,744		GRH-2	172,596	230,340		GRH-2	\$ -	230,340
11	Amortization of Regulatory Asset	-		GRH-2	-	-		GRH-2	-	-		GRH-2	\$ -	-
12														
13	Total Operating	\$ 30,835,201		GRH-2	\$ 3,502,397	\$ 34,337,597		GRH-2	\$ 4,085,266	\$ 38,422,863		GRH-2	\$ 178,515	\$ 38,601,378
14	Revenue Deductions													
15	Total Income Before Taxes and Return	\$ 23,291,220		GRH-2	\$ (3,123,211)	\$ 20,168,009		GRH-2	\$ 172,823	\$ 20,340,832		GRH-2	\$ 15,316,105	\$ 35,656,937
16														
17	Less Federal and State Taxes	\$ 4,495,020		GRH-2	\$ (1,199,126)	\$ 3,295,894		GRH-2	\$ (147,208)	\$ 3,148,686		GRH-2	\$ 4,197,111	\$ 7,345,797
18														
19														
20	Net Operating Income	\$ 18,796,199			\$ (1,924,084)	\$ 16,872,115			\$ 320,031	\$ 17,192,146			\$ 11,118,994	\$ 28,311,140
21	Available for Return													
22														
23	Rate Base	\$ 289,304,070		GRH-1.1	\$ 37,913,998	\$ 327,218,068			\$ 28,997,421	\$ 356,215,489			\$ -	\$ 356,215,489
24														
25	Rate of Return	6.50%				5.16%				4.83%				7.95%
26														
27														

VEOLIA WATER PENNSYLVANIA INC.

STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023, 2024 AND OCTOBER 31, 2025
AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES FOR THE YEAR ENDING OCTOBER 31, 2026

Line No.	Description (1)	12 Months Ended 30-Sep-23 (2)	Pro Forma (3)		Pro Forma Present Rates, 30-Sep-24 (5)		Pro Forma FFY Adjustments and DSIC Adjustment Ref. (6)		Pro Forma Present Rates, 31-Oct-25 (8)		Supplement No. to Tariff Water Pas-PUC No. 7 Increase (9)		Pro Forma 31-Oct-25 (10)
			FTY Adjustments Amount	Ref.	Pro Forma Present Rates, 30-Sep-24	Ref.	Pro Forma Present Rates, 31-Oct-25	Ref.	Under Proposed Rates, Supplement No. to Tariff Water Pas-PUC No. 7 Increase				
1	Operating Revenues	\$ 53,526,545	GRH-1	\$ 379,186	\$ 53,905,731	GRH-1	\$ 4,217,125	\$ 58,122,857	GRH-1	\$ 14,878,448	\$ 73,001,304		(237,000)
2	Revenue to Mahoning Township												
3	Operating Revenue Deductions												
4	Operation and Maintenance	\$ 20,435,361	GRH-2	\$ 2,549,231	\$ 22,984,592	GRH-2	\$ 1,838,216	\$ 24,822,808	GRH-2	\$ 175,918	\$ 24,998,726		1,261,241
5	Expenses	\$ 1,145,000	GRH-2	\$ 86,164	\$ 1,231,163	GRH-2	\$ 30,078	\$ 1,261,241	GRH-2	\$ -	\$ 1,261,241		
6	Taxes Other than Income												
7													
8													
9	Depreciation	8,828,651	GRH-2	633,724	9,462,375	GRH-2	1,910,783	11,373,158	GRH-2	\$ -	\$ 11,373,158		
10	Amortization of Acquisition Adjustment	57,744	GRH-2	-	57,744	GRH-2	49,830	107,574	GRH-2	\$ -	\$ 107,574		
11	Amortization of Regulatory Asset	-	GRH-2	-	-	GRH-2	-	-	GRH-2	\$ -	\$ -		
12													
13	Total Operating Revenue Deductions	\$ 30,466,755	GRH-2	\$ 3,269,118	\$ 33,735,873	GRH-2	\$ 3,828,908	\$ 37,564,781	GRH-2	\$ 175,918	\$ 37,740,699		
14													
15	Total Income Before Taxes and Return	\$ 23,059,790	GRH-2	\$ (2,889,932)	\$ 20,169,858	GRH-2	\$ 388,218	\$ 20,558,076	GRH-2	\$ 14,702,530	\$ 35,023,605		
16													
17	Less Federal and State Taxes	\$ 4,427,686	GRH-2	\$ (1,083,711)	\$ 3,343,974	GRH-2	\$ (92,091)	\$ 3,251,883	GRH-2	\$ 3,964,026	\$ 7,215,909		
18													
19													
20	Net Operating Income Available for Return	\$ 18,632,104		\$ (1,806,220)	\$ 16,825,884		\$ 480,309	\$ 17,306,192		\$ 10,738,504	\$ 27,807,696		
21													
22	Rate Base	\$ 282,415,470	GRH-1.1	\$ 38,114,079	\$ 320,529,548		\$ 29,347,803	\$ 349,877,351		\$ -	\$ 349,877,351		
23													
24	Rate of Return	6.60%		5.25%				4.95%			7.95%		
25													
26													
27													

VEOLIA WATER PENNSYLVANIA INC.
MAHONING TOWNSHIP

STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023, 2024 AND OCTOBER 31, 2021;
AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES FOR THE YEAR ENDING OCTOBER 31, 2022

Line No.	Description (1)	12 Months Ended 30-Sep-23 (2)		Pro Forma FTY Adjustments (3)		Pro Forma Present Rates, 30-Sep-24 (5)		Pro Forma FFYTY Adjustments and DSIC Adjustment (6)		Pro Forma Present Rates, 31-Oct-25 (8)		Supplement No. to Tariff Water Pas-PUC No. 7 (9)		Under Proposed Rates, Pro Forma 31-Oct-25 (10)
		\$		Ref.	Amount	\$		Ref.	Amount	Ref.	Amount	Ref.	Increase	
1	Operating Revenues	\$ 599,875		GRH-1	\$ -	\$ 599,875		GRH-1	\$ 40,963	\$ 640,838		GRH-1	\$ 616,172	\$ 1,257,010
2	Revenue from Main and Bethel													237,000
3	Operating Revenue Deductions													
4	Operation and Maintenance	\$ 361,286		GRH-2	\$ 24,589	\$ 385,874		GRH-2	\$ 124,005	\$ 509,880		GRH-2	\$ 2,596	\$ 512,476
5	Expenses													
6	Taxes Other than Income	\$ 7,160		GRH-2	\$ 159	\$ 7,319		GRH-2	\$ 151	\$ 7,469		GRH-2	\$ -	\$ 7,469
7														
8														
9	Depreciation			GRH-2	208,531	208,531		GRH-2	9,436	217,967		GRH-2	\$ -	217,967
10	Amortization of Acquisition Adjustment			GRH-2	-	-		GRH-2	122,766	122,766		GRH-2	\$ -	122,766
11	Amortization of Regulatory Asset			GRH-2	-	-		GRH-2	-	-		GRH-2	\$ -	-
12														
13	Total Operating													
14	Revenue Deductions	\$ 368,445		GRH-2	\$ 233,279	\$ 601,724		GRH-2	\$ 256,358	\$ 858,082		GRH-2	\$ 2,596	\$ 860,679
15														
16	Total Income Before Taxes and Return	\$ 231,429		GRH-2	\$ (233,279)	\$ (1,849)		GRH-2	\$ (215,395)	\$ (217,244)		GRH-2	\$ 613,576	\$ 633,332
17														
18	Less Federal and State Taxes	\$ 67,334		GRH-2	\$ (115,415)	\$ (48,080)		GRH-2	\$ (65,117)	\$ (103,198)		GRH-2	\$ 233,086	\$ 129,888
19														
20														
21	Net Operating Income													
22	Available for Return	\$ 164,095		GRH-2	\$ (117,864)	\$ 46,231		GRH-2	\$ (160,278)	\$ (114,047)		GRH-2	\$ 380,491	\$ 503,444
23														
24														
25	Rate Base	\$ 6,888,600		GRH-1.1	\$ (200,081)	\$ 6,688,520		GRH-2	\$ (350,382)	\$ 6,338,138		GRH-2	\$ -	\$ 6,338,138
26														
27	Rate of Return	2.36%				0.69%				-1.80%				7.94%

VEOLIA WATER PENNSYLVANIA INC.
WATER OPERATIONS
ORIGINAL COST MEASURE OF VALUE AS OF SEPTEMBER 30, 2023,
SEPTEMBER 30, 2024 AND OCTOBER 31, 2025

VWPA, Kensington and Overbrook	As of 9/30/2023	As of 9/30/2024	As of 10/31/2025
Original Cost of Utility Plant In Service	(a) \$ 467,605,755	\$ 512,999,741	\$ 550,992,912
Pro Forma UPIS - Brown Manor	199,162	141,418	83,674
Pro Forma UPIS - Kensington		225,000	202,500
Pro Forma UPIS - Overbrook		273,300	245,970
Plant Held for Future Use	52,964	52,964	52,964
Less: Accumulated Depreciation	(a) (81,773,213)	(88,797,886)	(96,999,406)
Net Utility Plant	386,084,669	424,894,537	454,578,614
CIAC and Contributions	(84,960,608)	(84,960,608) (b)	(84,960,608) (b)
Add:			
Deferred Taxes	\$ (12,518,928)	\$ (13,640,529)	\$ (14,747,777)
Regulatory Liability - New Fed Rate	(8,866,421)	(8,601,533)	(8,301,533)
Regulatory Liability - 2018 Portion	(1,097,941)	(1,134,760)	(756,507)
Materials and Supplies	1,656,030	1,656,030	1,656,030
Cash Working Capital	601,863	713,305	749,697
Total Original Cost Measure of Value	<u>\$ 280,898,663</u>	<u>\$ 318,926,441</u>	<u>\$ 348,217,916</u>

(a) Source: Data provided by Company.

(b) 2024 and 2025 CIAC and Advances included in total Net Utility Plant.

Bethel Water	As of 9/30/2023	As of 9/30/2024	As of 10/31/2025
Original Cost of Utility Plant In Service	(a) \$ 8,684,578	\$ 8,648,177	\$ 8,717,347
Less: Accumulated Depreciation	(a) (675,693)	(551,779)	(604,497)
Net Utility Plant	8,008,886	8,096,398	8,112,850
CIAC and Contributions	(6,237,519)	(6,237,519) (b)	(6,237,519) (b)
Add:			
Deferred Taxes	\$ (50,864)	\$ (50,864)	\$ (50,864)
Regulatory Liability - New Fed Rate	(134,430)	(134,430)	(134,430)
Regulatory Liability - 2018 Portion	(109,783)	(113,982)	(75,988)
Materials and Supplies	-	-	-
Cash Working Capital	40,517	43,503	45,385
Total Original Cost Measure of Value	<u>\$ 1,516,807</u>	<u>\$ 1,603,107</u>	<u>\$ 1,659,435</u>

(a) Source: Data provided by Company.

(b) 2024 and 2025 CIAC and Advances included in total Net Utility Plant.

Mahoning Township	As of 9/30/2023	As of 9/30/2024	As of 10/31/2025
Original Cost of Utility Plant In Service	(a) \$ 8,105,664	\$ 8,138,588	\$ 8,168,467
Mahoning Acquisition Adj	1,227,662	1,227,662	1,104,896
Less: Accumulated Depreciation	(a) (2,450,066)	(2,658,547)	(2,894,392)
Net Utility Plant	6,883,260	6,707,703	6,378,971
CIAC and Contributions	-	-	-
Add:			
Deferred Taxes	\$ -	\$ (24,351)	\$ (46,056)
Regulatory Liability	-	-	-
Materials and Supplies	-	-	-
Cash Working Capital	5,340	5,167	5,223
Total Original Cost Measure of Value	<u>\$ 6,888,600</u>	<u>\$ 6,688,520</u>	<u>\$ 6,338,138</u>
Total Water Original Cost Measure of Value	\$ 289,304,070	\$ 327,218,068	\$ 356,215,489

VEOLIA WATER PENNSYLVANIA INC.

<u>TYPE OF CAPITAL</u>	<u>RATIOS</u>	<u>COST RATE</u>	<u>WEIGHTED COST RATE</u>
LONG-TERM DEBT	46.00%	4.60%	2.12%
COMMON EQUITY	54.00%	10.80%	5.83%
TOTAL	100.00%		7.95%

Source: Direct testimony of Harold Walker.

VEOLIA WATER PENNSYLVANIA INC.

SUMMARY OF PRO FORMA REVENUES UNDER PROPOSED RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023 AND OCTOBER 31, 2025
AND THE CALCULATION OF THE REVENUE INCREASE UNDER PROPOSED RATES

Customer Classification (1)	Pro Forma Revenues, Present Rates (Schedule 4) (2)	Bill Analysis Revenues, Proposed Rates (Schedule 3) (3)	Adjustment Factor (Sch. 4, col 4) (4)	Revenues, Proposed Rates (5)=(4)X(3) (5)	Pro Forma Adjustments Proposed Rates (Schedules 3, 7 and 9) (6)	Total Pro Forma Revenue Proposed Rates (7)=(5)+(6) (7)	Proposed Increase (8)=(7)-(2) (8)	Percent Increase (9) (9)
METERED SALES								
Residential	\$ 35,662,778	\$ 44,444,915	0.99965322	\$ 44,429,503	\$ 331,783	\$ 44,761,285	\$ 9,098,508	25.5%
Commercial	15,938,754	19,263,384	1.00183070	19,298,649	553,605	19,852,254	3,913,500	24.6%
Industrial	1,404,833	1,810,425	1.00018857	1,810,766	4,442	1,815,208	410,375	29.2%
Public Authority	1,716,898	2,206,907	1.00001543	2,206,941	12,525	2,219,467	502,568	29.3%
Sales for Resale	721,446	1,297,118	1.00375660	1,301,990		1,301,990	580,545	80.5%
Total Metered Sales	55,444,709	69,022,748		69,047,849	902,355	69,950,205	14,505,496	26.2%
Private Fire	1,854,942	2,715,427	0.99999998	2,715,427	16,040	2,731,467	876,525	47.3%
Public Fire	1,131,942	1,244,810	1.00000000	1,244,810		1,244,810	112,868	10.0%
Other Operating Revenues	332,102	332,102		332,102		332,102	-	0.0%
Total	\$ 58,763,695	\$ 73,315,088		\$ 73,340,189	\$ 918,395	\$ 74,258,584	\$ 15,494,889	26.4%

VEOLIA WATER PENNSYLVANIA INC.

SUMMARY OF APPLICATION OF PROPOSED RATES TO CUSTOMER BILL ANALYSIS AND PRO FORMA ADJUSTMENTS
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023 AND 2024 AND OCTOBER 31, 2025

Rate Zone (1)	Residential (2)	Commercial (3)	Industrial (4)	Large Industrial (5)	Public (6)	Sales for Resale (7)	Metered Total (8)
<u>Proposed Rate Application, Schedule 6</u>							
Sales excl. Mahoning and Bethel	\$ 42,407,252	\$ 18,648,633	\$ 1,249,138	\$ 561,287	\$ 2,206,664		\$ 65,072,974
Sales for Bethel Water	1,267,248	190,134			243	1,297,118	2,754,742
Sales for Mahoning Township	770,415	424,617					1,195,032
Total	\$ 44,444,915	\$ 19,263,384	\$ 1,249,138	\$ 561,287	\$ 2,206,907	\$ 1,297,118	\$ 69,022,748
<u>Pro Forma Adjustments, Schedule 9 - 2018 and 2019</u>							
Sales excl. Mahoning and Bethel	\$ 331,783	\$ 553,605	\$ 4,442		\$ 12,525		\$ 902,355
Sales for Bethel Water							-
Sales for Mahoning Township							-
Total	\$ 331,783	\$ 553,605	\$ 4,442	\$ -	\$ 12,525	\$ -	\$ 902,355

VEOLIA WATER PENNSYLVANIA INC.

SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PRESENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023 AND OCTOBER 31, 2025

Customer Classification (1)	Adjusted Revenues, Per Books Present Rates 09/30/2023 (a) (2)	Bill Analysis Revenues, Present Rates (Schedule 5) (3)	Ref.	Adjustment Factor (4)=(2)/(3)	Revenues Under Present Rates (5)=(4)X(3)	Pro Forma Adjustments Present Rates (Schedule 5, 7 and 9) (6)	Add Back Annualized DSIC Revenue (7)	Total Pro Forma Revenue Present Rates (8)=(5)+(6)+(7)
METERED SALES								
Residential	\$ 33,279,746	\$ 33,291,291	Sch. 6	0.99965322	\$ 33,279,746	\$ (105,069)	\$ 2,488,101	\$ 35,662,778
Commercial	14,058,192	14,032,503	Sch. 6	1.00183070	14,058,192	768,556	1,112,006	15,938,754
Industrial	1,299,967	1,299,722	Sch. 6	1.00018857	1,299,967	6,854	98,012	1,404,833
Public Authority	1,587,630	1,587,606	Sch. 6	1.00001543	1,587,630	9,485	119,784	1,716,898
Sales for Resale	721,446	718,746		1.00375660	721,446			721,446
Total Sales of Water	\$ 50,946,981	\$ 50,929,867			\$ 50,946,981	\$ 679,826	\$ 3,817,902	\$ 55,444,709
Private Fire	\$ 1,715,395	\$ 1,715,395	Sch. 7	0.99999998	1,715,395	10,133	\$ 129,415	1,854,942
Public Fire	1,131,942	1,131,942	Sch 8	1.00000000	1,131,942			1,131,942
Other Operating Revenues	332,102	332,102			332,102			332,102
Total	\$ 54,126,420	\$ 54,109,306			\$ 54,126,420	\$ 689,958	\$ 3,947,317	\$ 58,763,695

(a) Excludes DSIC and Unbilled Revenue.

VEOLIA WATER PENNSYLVANIA INC.

SUMMARY OF APPLICATION OF PRESENT RATES TO CUSTOMER BILL ANALYSIS AND PRO FORMA ADJUSTMENTS
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023 AND 2024 AND OCTOBER 31, 2025

Rate Zone (1)	Residential (2)	Commercial (3)	Industrial (4)	Large Industrial (5)	Public Authority (6)	Sales for Resale (7)	Metered Total (8)
<u>Present Rate Application - Schedule 6</u>							
Sales excl. Mahoning and Bethel Sales for Bethel Water Sales for Mahoning Township	\$ 32,155,701 758,191 377,399	\$ 13,717,810 148,189 166,504	\$ 901,545 - -	\$ 398,177 - -	\$ 1,587,528 78	718,746	\$ 48,760,760 1,625,204 543,903
Total	\$ 33,291,291	\$ 14,032,503	\$ 901,545	\$ 398,177	\$ 1,587,606	\$ 718,746	\$ 50,929,867
<u>Pro Forma Adjustments - Schedule 9 - 2024</u>							
Sales excl. Mahoning and Bethel Sales for Bethel Water Sales for Mahoning Township	\$ (31,432)	\$ 391,384	\$ 3,427	-	\$ 15,808	-	\$ 379,186 - -
Subtotal	\$ (31,432)	\$ 391,384	\$ 3,427	\$ -	\$ 15,808	\$ -	\$ 379,186
<u>Pro Forma Adjustments - Schedule 9 - 2025</u>							
Sales excl. Mahoning and Bethel Sales for Bethel Water Sales for Mahoning Township	\$ (73,637)	\$ 377,172	\$ 3,427	-	\$ (6,323)	-	\$ 300,639 - -
Subtotal	\$ (73,637)	\$ 377,172	\$ 3,427	\$ -	\$ (6,323)	\$ -	\$ 300,639
Total Adjustments	\$ (105,069)	\$ 768,556	\$ 6,854	\$ -	\$ 9,485	\$ -	\$ 679,826

VEOLIA WATER PENNSYLVANIA INC.
MAIN DIVISION

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly</u>								
1	Customer Charge							
2	5/8	671,127		\$ 14.50	\$ 9,731,341		\$ 19.80	\$ 13,288,314
3	3/4	18,194		14.50	263,809		19.80	360,236
4	1	5,682		30.05	170,754		41.03	233,146
5	1 1/2	235		60.11	14,152		82.08	19,324
6	2	72		102.96	7,393		140.59	10,094
7	3	1		193.12	162		263.71	222
8	Subtotal	695,311			10,187,611			13,911,336
9								
10	First Block	-	2,418,417	9.0510	21,889,092	2,418,417	11.7100	28,319,663
11	Subtotal	-	2,418,417		21,889,092	2,418,417		28,319,663
12								
13	Total Residential	695,311	2,418,417		\$ 32,076,703	2,418,417		\$ 42,230,999
14								
15								
16	<u>Commercial - Monthly</u>							
17	Customer Charge							
18	5/8	30,511		\$ 14.50	\$ 442,405		\$ 19.80	\$ 604,111
19	3/4	473		14.50	6,862		19.80	9,370
20	1	13,365		30.05	401,616		41.03	548,363
21	1 1/2	6,387		60.11	383,921		82.08	524,242
22	2	6,253		102.96	643,786		140.59	879,078
23	3	327		193.12	63,131		263.71	86,208
24	4	412		321.90	132,513		439.56	180,948
25	6	305		643.80	196,380		879.12	268,161
26	8	28		1,030.16	28,827		1,406.70	39,364
27	Subtotal	58,060			2,299,441			3,139,845
28								
29	First Block (First 25,000)	-	602,309	9.0510	5,451,500	602,309	11.7100	7,053,040
30	Second Block (Over 25,000)	-	906,375	6.5790	5,963,042	906,375	9.3200	8,447,416
31	Subtotal	-	1,508,684		11,414,542	1,508,684		15,500,455
32								
33	Total Commercial	58,060	1,508,684		\$ 13,713,983	1,508,684		\$ 18,640,300

VEOLIA WATER PENNSYLVANIA INC.
MAIN DIVISION

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
34								
35								
36	Customer Charge							
37	5/8	120		\$ 14.50	\$ 1,740		\$ 19.80	\$ 2,376
38	3/4	12		14.50	174		19.80	238
39	1	120		30.05	3,600		41.03	4,915
40	1 1/2	48		60.11	2,873		82.08	3,923
41	2	93		102.96	9,555		140.59	13,048
42	3	94		193.12	18,178		263.71	24,823
43	4	30		321.90	9,682		439.56	13,221
44	6	36		643.80	23,351		879.12	31,886
45	8	12		1,030.16	12,362		1,406.70	16,880
46	Subtotal	565			81,515			111,310
47								
48	First Block (First 25,000)	-	7,915	9.0510	71,638	7,915	11.7100	92,683
49	Second Block (Over 25,000)	-	100,186	7.4700	748,392	100,186	10.4320	1,045,145
50	Subtotal	-	108,101		820,030	108,101		1,137,828
51								
52	Total Industrial	565	108,101		\$ 901,545	108,101		\$ 1,249,138
53								
54								
55	Customer Charge							
56	4	12		321.90	3,863		439.56	\$ 5,275
57	Subtotal	12			3,863	-		5,275
58								
59	Take or Pay Consumption		84,000	4.0700	\$ 341,880	84,000	5.7390	\$ 482,076
60	Over Minimum Consumption	-	12,883	4.0700	52,434	12,883	5.7390	73,936
61	Subtotal	-	96,883		394,314	96,883		556,012
62								
63	Total Large Industrial	12	96,883		\$ 398,177	96,883		\$ 561,287
64								
65	Total Industrial	577	204,984		\$ 1,299,722	204,984		\$ 1,810,425
66								
67								
68								
69	Customer Charge							
70	5/8			\$ 14.50	\$ -		\$ 19.80	\$ -
71	3/4	1,183		14.50	17,160		19.80	23,432
72	1	490		30.05	14,731		41.03	20,113
73	1 1/2	354		60.11	21,304		82.08	29,090
74	2	691		102.96	71,184		140.59	97,200
75	3	140		193.12	27,104		263.71	37,012
76	4	66		321.90	21,244		439.56	29,010
77	6	46		643.80	29,486		879.12	40,264
78	8	12		1,030.16	12,362		1,406.70	16,880
79	10	3		1,480.85	4,507		2,022.13	6,154
80	Subtotal	2,987			219,082			299,155
81								
82	First Block (First 25,000)	-	27,943	9.0510	252,914	27,943	11.7100	327,215
83	Second Block (Over 25,000)	-	169,560	6.5790	1,115,532	169,560	9.3200	1,580,295
84	Subtotal	-	197,503		1,368,446	197,503		1,907,509
85								
86	Total Public Authority	2,987	197,503		\$ 1,587,528	197,503		\$ 2,206,664
87								
88	Total	756,935	4,329,588		\$ 48,677,936	4,329,588		\$ 64,888,388

VEOLIA WATER PENNSYLVANIA INC.
VEOLIA WATER BETHEL

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly</u>								
1	Customer Charge							
2	5/8	29,657		\$ 6.31	\$ 187,135		\$ 19.80	\$ 587,207
3	3/4	12		15.01	183		19.80	242
4	1	85		23.68	2,003		41.03	3,471
5	1 1/2	12		58.40	712		82.08	1,001
6	2	36		75.76	2,730		140.59	5,066
7	3	-		119.21	-		263.71	-
8	Subtotal	29,802			192,764			596,987
9								
10	First Block (First 11,000)/(All Usage Prpsd.)	-	123,170	4.2900	528,400	132,725	5.0500	670,261
11	Second Block (Next 40,000)/(No Block Prpsd.)	-	9,145	3.8910	35,582	-	-	-
12	Third Block (Over 51,000)/(No Block Prpsd.)	-	410	3.5240	1,445	-	-	-
13	Subtotal	-	132,725		565,427	132,725		670,261
14								
15	Total Residential	29,802	132,725		\$ 758,191	132,725		\$ 1,267,248
16								
17								
18								
<u>Commercial - Monthly</u>								
19	Customer Charge							
20	5/8	464		\$ 6.31	\$ 2,925		\$ 19.80	\$ 9,179
21	3/4	-		15.01	-		19.80	-
22	1	108		23.68	2,555		41.03	4,427
23	1 1/2	169		58.40	9,883		82.08	13,891
24	2	191		75.76	14,480		140.59	26,871
25	3	-		119.21	-		263.71	-
26	4	-		252.72	-		439.56	-
27	6	-		336.17	-		879.12	-
28	8	-		527.39	-		1,406.70	-
29	Subtotal	932			29,844			54,368
30								
31	First Block (First 11,000)/(First 25,000)	-	5,821	4.2900	24,972	9,463	5.0500	47,789
32	Second Block (Next 40,000)/(Over 25,000)	-	9,258	3.8910	36,021	21,890	4.0190	87,976
33	Third Block (Over 51,000)/(No Block Prpsd.)	-	16,275	3.5240	57,352	-	-	-
34	Subtotal	-	31,353		118,345	31,353		135,765
35								
36	Total Class	932	31,353		\$ 148,189	31,353		\$ 190,134

VEOLIA WATER PENNSYLVANIA INC.
VEOLIA WATER BETHEL

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
37								
38								
39								
40	Customer Charge							
41	5/8	12		\$ 6.31	\$ 77		\$ 19.80	\$ 242
42	1			15.01	-		19.80	-
43	1 1/2			23.68	-		41.03	-
44	2			58.40	-		82.08	-
45	3			75.76	-		140.59	-
46	4			119.21	-		263.71	-
47	6			252.72	-		439.56	-
48	Subtotal	12			77			242
49								
50	First Block (First 11,000)/(First 25,000)	-	0	4.2900	1	0	5.0500	1
51	Second Block (Next 40,000)/(Over 25,000)	-	-	3.8910	-	-	4.0190	-
52	Third Block (Over 51,000)/(No Block Prpsd.)	-	-	3.5240	-	-	-	-
53	Subtotal	-	0		1	0		1
54								
55	Total Public Authority	12	0		\$ 78	0		\$ 243
56								
57								
58								
59	Customer Charge							
60	6	12		336.17	4,034		879.12	10,549
61	Subtotal	12			4,034			10,549
62								
63	All Usage		219,776	3.2520	714,712	219,776	5.8540	1,286,569
64	Subtotal	-	219,776		714,712	219,776		1,286,569
65								
66	Total Sales for Resale	12	219,776		\$ 718,746	219,776		\$ 1,297,118
67								
68	Total	30,758	383,855		\$ 1,625,204	383,855		\$ 2,754,742

VEOLIA WATER PENNSYLVANIA INC.
OVERBROOK WATER OPERATIONS

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Bill and Consumption	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly</u>								
1	Customer Charge, Each Family							
2	Domestic Service Charge	1,980		\$ 8.56	\$ 16,954			
3	Hot and Cold Water Kitchen	1,980		6.90	13,662			
4	First Bath Tub/Water Closet	1,980		2.19	4,341			
5	Additional Bath Tub/Water Closet	990		1.10	1,084			
6	First Lavatory	1,980		1.10	2,168			
7	Additional Lavatory	1,386		0.55	760			
8	Washer	1,584		3.43	5,425			
9	Dishwasher	1,683		2.06	3,459			
10	Disposal	1,584		0.68	1,084			
11	Inside Spigot	594		2.06	1,221			
12	Outside Spigot	1,980		2.06	4,069			
13	Subtotal	17,721			54,226			
14								
15	Customer Charge							
16	5/8					1,980	\$ 19.80	\$ 39,204
17	Subtotal							39,204
18								
19	All Usage	-			-	7,326	11.7100	85,787
20	Subtotal	-			-	7,326		85,787
21								
22	Total Residential	17,721	-		\$ 54,226	7,326		\$ 124,991
23								
24								
<u>Commercial - Monthly</u>								
25	Customer Charge							
26	Domestic Service Charge	132		\$ 8.56	1,130			
27	Additional Commercial Charge	132		5.14	678			
28	Hot and Cold Water Kitchen	132		6.90	911			
29	First Bath Tub/Shower	33		1.10	36			
30	First Lavatory	132		1.10	145			
31	Washer	33		3.43	113			
32	Dishwasher	66		2.06	136			
33	Disposal	99		0.68	68			
34	Outside Spigot	132		2.06	271			
35	Sprinklers	33		\$ 10.28	339			
36	Subtotal	924			3,827			
37								
38								
39	Customer Charge							
40	5/8					132	\$ 19.80	\$ 2,614
41	Subtotal							2,614
42								
43	All Usage	-			-	488	11.7100	5,719
44	Subtotal	-			-	488		5,719
45								
46	Total Class	924	-		3,827	488		\$ 8,333
47								
48								
49	Total	18,645	-		\$ 58,053	7,814		\$ 133,324
50								
51	*Rates are based on the number and types of water fixtures within each premise. Number of fixtures is estimated based on amount of revenue.							

VEOLIA WATER PENNSYLVANIA INC.
KENSINGTON WATER OPERATIONS

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly</u>								
1	Customer Charge							
2	5/8	828		\$ 15.00	\$ 12,416		\$ 19.80	\$ 16,389
3	Subtotal	828			12,416			16,389
4								
5	Allowance/All Usage Proposed		1,238	-	-	1,238	11.71	14,495
6	Over Allowance/All Usage Proposed	-	1,740	7.1000	12,355	1,740	11.71	20,378
7	Subtotal	-	2,978		12,355	2,978		34,872
8								
9	Total Residential	828	2,978		\$ 24,771	2,978		\$ 51,262
10								
11	Total	828	2,978		\$ 24,771	2,978		\$ 51,262

VEOLIA WATER PENNSYLVANIA INC.
MAHONING TOWNSHIP

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly</u>								
1	Customer Charge							
2	5/8	12,964		\$ 21.38	\$ 277,162		\$ 19.80	\$ 256,680
3	3/4	26		26.95	695		19.80	511
4	1	96		32.95	3,174		41.03	3,953
5	1 1/2			44.94	-		82.08	-
6	2			56.95	-		140.59	-
7	4			104.96	-		439.56	-
8	Subtotal	13,086			281,032			261,143
9								
10	Allowance		22,028	-	-	22,028	11.7100	257,945
11	Over Allowance	-	21,463	4.4900	96,367	21,463	11.7100	251,327
12	Subtotal	-	43,490		96,367	43,490		509,272
13								
14	Total Residential	13,086	43,490		\$ 377,399	43,490		\$ 770,415
15								
16								
17	<u>Commercial - Monthly</u>							
18	Customer Charge							
19	5/8	222		\$ 21.38	\$ 4,753		\$ 19.80	\$ 4,402
20	3/4	288		26.95	7,762		19.80	5,702
21	1	150		32.95	4,950		41.03	6,164
22	1 1/2	276		44.94	12,412		82.08	22,670
23	2	120		56.95	6,834		140.59	16,871
24	3	12		56.95	683		263.71	3,165
25	4	36		104.96	3,779		439.56	15,824
26	6	48		152.97	7,345		879.12	42,212
27	Subtotal	1,153			48,518			117,010
28								
29	Allowance	-	5,136	-	-	6,207	11.7100	72,683
30	Over Allowance	-	26,277	4.4900	117,986	25,206	9.3200	234,924
31	Subtotal	-	31,413		117,986	31,413		307,607
32								
33	Total Class	1,153	31,413		\$ 166,504	31,413		\$ 424,617
34								
35								
36	Total	14,239	74,904		\$ 543,903	74,904		\$ 1,195,032

VEOLIA WATER PENNSYLVANIA INC.

APPLICATION OF PRESENT AND PROPOSED RATES TO PRIVATE FIRE CONNECTIONS AS OF 09-30-2023

Rate Zone, Connection Size (1)	No. of Bills (2)	Present Rates		Number (5)	Proposed Rates	
		Rate (3)	Revenue (4)		Rate (6)	Revenue (7)
<u>Main</u>						
2" or smaller	867	\$ 21.23	\$ 18,410	867	\$ 33.61	\$ 29,145
3"	60	57.26	3,434	60	90.64	5,435
4"	2,339	73.44	171,754	2,339	116.26	271,897
6"	3,972	122.08	484,930	3,972	193.25	767,634
8"	2,868	181.96	521,873	2,868	288.04	826,118
10"	464	260.05	120,594	464	411.66	190,901
12"	120	361.50	43,356	120	572.25	68,632
14"	-	664.08	-	-	1,051.24	-
Hydrants	6,589	47.30	311,651	6,589	74.88	493,370
<u>Bethel</u>						
4" - Monthly	108	57.29	\$ 6,206	108	104.28	\$ 11,297
6" - Monthly	240	114.59	27,471	240	173.35	41,558
4" - Quarterly	12	171.87	2,062	12	312.84	3,754
6" - Quarterly	4	343.77	1,383	4	520.05	2,092
<u>Mahoning</u>						
Hydrants	48	47.30	2,270	48	74.88	3,594
Total Private Fire	<u>17,691</u>		<u>\$ 1,715,395</u>	<u>17,691</u>		<u>\$ 2,715,427</u>
HTY, FTY and FPFTY Adjustment						
6"	83	122.08	10,133	83	193.25	16,040

VEOLIA WATER PENNSYLVANIA INC.

APPLICATION OF PRESENT AND PROPOSED RATES TO
THE NUMBER OF PUBLIC FIRE HYDRANTS AS OF SEPTEMBER 30, 2023

Service Area (1)	Pro Forma Number of Bills (2)	Present Monthly Rate (3)	Pro Forma Present Revenue (4)	Proposed Monthly Rate (5)	Pro Forma Proposed Revenue (6)
Bloomsburg/Dallas	4,444	\$ 20.00	\$ 88,877	\$ 24.00	\$ 106,652
Harrisburg	27,189	25.83	702,280	28.41	772,508
Mechanicsburg	7,814	25.83	201,839	28.41	222,023
Bethel	336	28.66	\$ 9,630	28.66	\$ 9,630
Bethel	2,160	38.20	82,512	38.20	82,512
Mahoning	1,812	25.83	46,804	28.41	51,484
Total	43,755		\$ 1,131,942		\$ 1,244,810

VEOLIA WATER PENNSYLVANIA INC.
MAIN DIVISION

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO PROFORMA ADJUSTMENTS
YEAR ENDED SEPTEMBER 30, 2021, 2022 AND OCTOBER 31, 2024

Rate Block 1000 Gallons (1)	Number Of Bills (2)	Total Consumption (3)	Test Year/Present Rate (4)	Revenue (5)	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly</u>						
Customer Charge						
5/8	8,880	-	\$ 14.50	\$ 128,760	\$ 19.80	\$ 175,824
3/4	(96)	-	15	(1,392)	20	(1,901)
1	(396)	-	30	(11,900)	41	(16,248)
1 1/2	(96)	-	60	(5,771)	82	(7,880)
2	(30)	-	103	(3,089)	141	(4,218)
Subtotal	8,262	-		106,609		145,578
All Usage - Test Year	-	30,614	9.0510	277,085	11.7100	358,487
Misclassified Usage - Blk 1	-	(21,616)	9.0510	(195,644)	11.7100	(253,121)
Misclassified Usage - Blk 2	-	(4,737)	6.5790	(31,168)	9.3200	(44,153)
Subtotal	-	4,261		50,273		61,213
Total Residential	8,262	4,261	-	156,882	-	206,791
<u>Commercial - Monthly</u>						
Customer Charge						
5/8	6,522	-	14.50	94,569	19.80	129,136
3/4	96	-	14.50	1,392	19.80	1,901
1	384	-	30.05	11,539	41.03	15,756
1 1/2	96	-	60.11	5,771	82.08	7,880
2	30	-	102.96	3,089	140.59	4,218
Subtotal	7,128	-		116,360		158,889
Test Year First Block (First 25)	-	29,266	9.0510	264,884	11.7100	342,702
Test Year Second Block (Over 25)	-	4,687	6.5790	30,835	9.3200	43,681
Subtotal	-	33,953		295,719		386,383
Total Class	7,128	33,953		412,079		545,273
<u>Industrial - Monthly</u>						
Customer Charge						
1	12	-	30.05	361	41.03	492
Subtotal	12	-		361		492
Test Year First Block (First 25)	-	297	9.0510	2,688	11.7100	3,478
Test Year Second Block (Over 25)	-	51	7.4700	378	9.3200	472
Subtotal	-	348		3,066		3,949
Total Class	12	348		3,427		4,442
<u>Large Industrial - Monthly</u>						
Customer Charge						
4	-	-	321.90	-	439.56	-
6	-	-	643.80	-	879.12	-
Subtotal	-	-		-		-
Take or Pay Volume	-	-	-	-	-	-
Subtotal	-	-		-		-
Total	-	-		-		-
<u>Public Authority - Monthly</u>						
Customer Charge						
5/8	18	-	14.50	261	19.80	356
Subtotal	18	-		261		356
First Block (First 160)	-	450	6.5790	2,961	11.7100	5,270
Second Block (Over 160)	-	740	-	-	9.3200	6,900
Subtotal	-	1,190		2,961		12,169
Total	18	1,190		3,222		12,525
Total	15,420	39,751		575,610		769,031

ADJUSTMENT 1 - CUSTOMER GROWTH REVENUE ADJUSTMENT UNDER PRESENT RATES
FOR THE TEST YEARS ENDING SEPTEMBER 30, 2023 AND 2024 AND OCTOBER 31, 2025

	Residential	Commercial	Industrial	Public Authority	Private Fire	Total
<u>Historic TY Customer Growth Calculation</u>						
1 Actual Normalized Bills	712,224	60,408	648	2,796	1,018	777,094
2 Actual Annualized Bills	714,084	60,528	648	2,880	1,016	779,156
3 Projected Daily Usage in gallons (a)	113.72	818.90	6,379.09	2,204.31		9,516
4 Monthly Volumes per Normalization (1000 Gallons) Line 3 X30 /1000	3.41	24.57	191.37	66.13		
5 HTY Customer Annualized Growth Bills (Line 2-Line 1) Divided by 2	930	60	-	42	(1)	1,031
6 HTY Customer Annualized Growth Volumes (Line 4 X Line 5 / 2)	3,173	1,474	-	2,777	-	7,425
Priced At First Block	3,173	1,474		1,050		5,697
Priced At Second Block				1,727		1,727
<u>Historic TY Customer Growth Revenue Calculation</u>						
7 Average Service Charge	\$ 14.50	\$ 14.50		\$ 30.05	\$ 122.08	
8 Revenue From Service Charge (Line 7 X Line 5)	\$ 13,485	\$ 870		\$ 1,262	\$ (122)	
9 Volume Charge - First Block	9.051	9.051		9.051		
Volume Charge - Second Block		6.579		6.579		
10 Revenue from Volumetric Charge (Line 9 X Line 6)						
Priced At First Block	\$ 28,720	\$ 13,341		\$ 9,504		
Priced At Second Block				11,365		
11 Total Historical TY Adjustment (Line 8 + Line 10)	\$ 42,205	\$ 14,211	\$ -	\$ 22,131	\$ (122)	\$ 78,425
<u>Future Test Year Customer Growth Calculation</u>						
12 Forecasted Customer Growth	603.0	30.0		(1.0)	3.5	
13 Annualized Bills (Line 12 X 12)	7,236	360		(12)	42	
14 Average Volumes Per Normalization						
Priced At First Block	3.41	24.57		25.00		
Priced At Second Block				41.13		
15 Normalized Volumes (Line 13 X Line 14)	24,689	8,844				
16 Revenue From Service Charge (Line 7 X Line 13)	\$ 104,922	\$ 5,220	\$ -	\$ (361)	\$ 5,127	\$ 114,909
17 Revenue from Volumetric Charge (Line 9 X Line 15)						
Priced At First Block	\$ 223,462	\$ 80,048		\$ (2,715)		\$ 300,795
Priced At Second Block	\$ -	\$ -		(3,247)		(3,247)
18 Total FTY Adjustment (Line 16 + Line 17)	\$ 328,384	\$ 85,268	\$ -	\$ (6,323)	\$ 5,127	\$ 412,457
<u>Fully Projected Future Test Year Customer Growth Calculation</u>						
19 Forecasted Customer Growth	603.0	30.0	-	(1.0)	3.5	
20 Annualized Bills (Line 12 X 12)	7,236	360		(12)	42	
21 Average Volumes Per Normalization						
Priced At First Block	3.41	24.57	-	25.00	-	
Priced At Second Block	-	-	-	41.13	-	
Total	3.41	24.57	-	66.13	-	
22 Normalized Volumes (Line 13 X Line 14)	24,689	8,844		(300)		
23 Revenue From Service Charge (Line 7 X Line 13)	\$ 104,922	\$ 5,220	\$ -	\$ (361)	\$ 5,127	\$ 114,909
24 Revenue from Volumetric Charge (Line 9 X Line 15)						
Priced At First Block	\$ 223,462	\$ 80,048		\$ (2,715)		\$ 300,795
Priced At Second Block	\$ -	\$ -		(3,247)		(3,246)
25 Total FTY Adjustment (Line 16 + Line 17)	\$ 328,384	\$ 85,268	\$ -	\$ (6,323)	\$ 5,127	\$ 412,457
Total Adjustment	\$ 698,974	\$ 184,748	\$ -	\$ 9,485	\$ 10,133	\$ 903,339

(a) For residential and commercial, see declining usage workpaper. For Industrial and Public, based on 2017 usage.

	Residential	Commercial	Industrial	Public Authority	Private Fire Protection
26 Number of Customers					
26 Period Ending 09/30/21	58,301.0	4,984.0	54.0	242.0	1,011.1
27 Period Ending 09/30/22	59,115.0	5,028.0	55.0	237.0	1,021.9
28 Historic Test Year Period Ending 09/30/23	59,507.0	5,044.0	54.0	240.0	1,018.2
29 Increase 2021-2022	814.0	44.0	1.0	(5.0)	10.8
30 Increase 2022-2023	392.0	16.0	(1.0)	3.0	(3.8)
31 Average Growth/(Decline)	603.0	30.0	-	(1.0)	3.5

ADJUSTMENT 2 - DECLINING USAGE REVENUE ADJUSTMENT - PRESENT RATES
FOR THE TEST YEAR ENDING SEPTEMBER 30, 2024

	<u>Residential</u>	<u>Commercial</u>
1 Actual Normalized Bills	712,224	60,408
2 Actual 2023 Daily Usage (Gallons)	114.24	821.99
3 Projected Daily Usage in gallons - 2024	113.72	818.90
4 Difference in Daily Usage - Line 3 - Line 2	(0.51)	(3.09)
5 Difference in 1000 gallon Monthly Usage - Line 4 X 30 divided by 1000	(0.02)	(0.09)
6 Annual Declining Usage Adjustment - Line 1 X Line 5	(10,969)	(5,608)
7 Priced At First Block	(10,969)	(5,608)
8 First Block Under Present Rates	\$ 9.0510	\$ 9.0510
9 Adjustment Under Present Rates	\$ (99,280)	\$ (50,755)

DECLINING USAGE REVENUE ADJUSTMENT - PRESENT RATES
FOR THE TEST YEAR ENDING OCTOBER 31, 2025

	<u>Residential</u>	<u>Commercial</u>
10 Actual Normalized Bills	712,224	60,408
11 Actual 2023 Daily Usage (Gallons)	114.24	821.99
12 Projected Daily Usage in gallons - 2025	113.21	815.81
13 Difference in Daily Usage - Line 11 - Line 12	(1.03)	(6.19)
14 Difference in 1000 gallon Monthly Usage - Line 13 X 30 divided by 1000	(0.03)	(0.19)
15 Annual Declining Usage Adjustment - Line 10 X Line 5	(21,938)	(11,215)
16 Priced At First Block	(21,938)	(11,215)
17 First Block Under Present Rates	\$ 9.0510	\$ 9.0510
18 Adjustment Under Present Rates	\$ (198,560)	\$ (101,509)
19 Incremental Adjustment over 2024	\$ (99,280)	\$ (50,755)

VEOLIA WATER PENNSYLVANIA INC.
MAIN DIVISION

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly</u>								
1	Customer Charge							
2	5/8	(6,522)		\$ 14.50	\$ (94,569)		\$ 19.80	\$ (129,136)
3	3/4	(96)		14.50	(1,392)		19.80	(1,901)
4	1	(396)		30.05	(11,900)		41.03	(16,248)
5	1 1/2	(96)		60.11	(5,771)		82.08	(7,880)
6	2	(30)		102.96	(3,089)		140.59	(4,218)
7	3			193.12	-		263.71	-
8	Subtotal	(7,140)			(116,721)			(159,382)
9								
10	First Block	-	(21,616)	9.0510	(195,644)	(21,616)	11.7100	(253,121)
			(4,737)	6.5790	(31,168)	(4,737)	9.3200	(44,153)
11	Subtotal	-	(26,353)		(226,812)	(26,353)		(297,274)
12								
13	Total Residential	(7,140)	(26,353)		\$ (343,533)	(26,353)		\$ (456,655)
14								
15								
16								
<u>Commercial - Monthly</u>								
17	Customer Charge							
18	5/8	6,522		\$ 14.50	\$ 94,569		\$ 19.80	\$ 129,136
19	3/4	96		14.50	1,392		19.80	1,901
20	1	384		30.05	11,539		41.03	15,756
21	1 1/2	96		60.11	5,771		82.08	7,880
22	2	30		102.96	3,089		140.59	4,218
23	3			193.12	-		263.71	-
24	4			321.90	-		439.56	-
25	6			643.80	-		879.12	-
26	8			1,030.16	-		1,406.70	-
27	Subtotal	7,128			116,360			158,889
28								
29	First Block (First 25,000)	-	21,319	9.0510	192,956	21,319	11.7100	249,643
30	Second Block (Over 25,000)	-	4,687	6.5790	30,835	4,687	9.3200	43,681
31	Subtotal	-	26,006		223,791	26,006		293,324
32								
33	Total Commercial	7,128	26,006		\$ 340,151	26,006		\$ 452,213

VEOLIA WATER PENNSYLVANIA INC.
MAIN DIVISION

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
34								
35								
36	Customer Charge							
37	5/8			\$ 14.50	\$ -		\$ 19.80	\$ -
38	3/4			14.50	-		19.80	-
39	1	12		30.05	361		41.03	492
40	1 1/2			60.11	-		82.08	-
41	2			102.96	-		140.59	-
42	3			193.12	-		263.71	-
43	4			321.90	-		439.56	-
44	6			643.80	-		879.12	-
45	8			1,030.16	-		1,406.70	-
46	Subtotal	12			361			492
47								
48	First Block (First 25,000)	-	297	9.0510	2,688	297	11.7100	3,478
49	Second Block (Over 25,000)	-	51	7.4700	378	51	10.4320	528
50	Subtotal	-	348		3,066	348		4,006
51								
52	Total Industrial	12	348		\$ 3,427	348		\$ 4,498
53								
54								
55	Customer Charge							
56	4			321.90	-		439.56	\$ -
57	Subtotal	-			-	-		-
58								
59	Take or Pay Consumption			4.0700	\$ -		5.7390	\$ -
60	Over Minimum Consumption			4.0700	-		5.7390	-
61	Subtotal	-	-		-	-		-
62								
63	Total Large Industrial	-	-		\$ -	-		\$ -
64								
65	Total Industrial	12	348		\$ 3,427	348		\$ 4,498
66								
67								
68								
69	Customer Charge							
70	5/8			\$ 14.50	\$ -		\$ 19.80	\$ -
71	3/4			14.50	-		19.80	-
72	1			30.05	-		41.03	-
73	1 1/2			60.11	-		82.08	-
74	2			102.96	-		140.59	-
75	3			193.12	-		263.71	-
76	4			321.90	-		439.56	-
77	6			643.80	-		879.12	-
78	8			1,030.16	-		1,406.70	-
79	10			1,480.85	-		2,022.13	-
80	Subtotal	-			-	-		-
81								
82	First Block (First 25,000)	-		9.0510	-		11.7100	-
83	Second Block (Over 25,000)	-		6.5790	-		9.3200	-
84	Subtotal	-	-		-	-		-
85								
86	Total Public Authority	-	-		\$ -	-		\$ -
87								
88	Total	-	-		\$ 45	-		\$ 56

VEOLIA WATER PENNSYLVANIA INC.
OVERBROOK WATER

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly</u>								
1	Customer Charge, Each Family							
2	Domestic Service Charge	(1,980)		\$ 8.56	\$ (16,954)			
3	Hot and Cold Water Kitchen	(1,980)		6.90	(13,662)			
4	First Bath Tub/Water Closet	(1,980)		2.19	(4,341)			
5	Additional Bath Tub/Water Closet	(990)		1.10	(1,084)			
6	First Lavatory	(1,980)		1.10	(2,168)			
7	Additional Lavatory	(1,386)		0.55	(760)			
8	Washer	(1,584)		3.43	(5,425)			
9	Dishwasher	(1,683)		2.06	(3,459)			
10	Disposal	(1,584)		0.68	(1,084)			
11	Inside Spigot	(594)		2.06	(1,221)			
12	Outside Spigot	(1,980)		2.06	(4,069)			
13	Subtotal	(17,721)			(54,226)			
14								
15	Customer Charge							
16	5/8	1,980		\$ 14.50	\$ 28,710		\$ 19.80	\$ 39,204
17	Subtotal							39,204
18								
19	Over Allowance	-	7,326	9.0510	66,308	7,326	11.71	85,787
20	Subtotal	-	7,326		66,308	7,326		85,787
21								
22	Total Residential	-	7,326		\$ 40,792	7,326		\$ 124,991
23								
24	<u>Commercial - Monthly</u>							
25	Customer Charge							
26	Domestic Service Charge	(132)		\$ 8.56	(1,130)			
27	Additional Commercial Charge	(132)		5.14	(678)			
28	Hot and Cold Water Kitchen	(132)		6.90	(911)			
29	First Bath Tub/Shower	(33)		1.10	(36)			
30	First Lavatory	(132)		1.10	(145)			
31	Washer	(33)		3.43	(113)			
32	Dishwasher	(66)		2.06	(136)			
33	Disposal	(99)		0.68	(68)			
34	Outside Spigot	(132)		2.06	(271)			
35	Sprinklers	(33)		\$ 10.28	(339)			
36	Subtotal	(924)			(3,827)			
37								
38								
39	Customer Charge							
40	5/8	132		14.50	\$ 1,914		\$ 19.80	\$ 2,614
41	Subtotal							2,614
42								
43	All Usage	-	488	9.0510	4,421	488	11.7100	5,719
44	Subtotal	-	488		4,421	488		5,719
45								
46	Total Class	-	488		2,508	488		\$ 8,333
47								
48								
49	Total	-	7,814		\$ 43,299	7,814		\$ 133,324
50								
51	*Rates are based on the number and types of water fixtures within each premise. Number of fixtures is estimated based on amount of revenue.							
52								
53								

VEOLIA WATER PENNSYLVANIA INC.

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)	BILLS UNDER		INCREASE	
	PRESENT RATES* (2)	PROPOSED RATES (3)	AMOUNT (4)	PERCENT (5)
0	\$ 15.59	\$ 19.80	\$ 4.21	27.02%
1,000	\$ 25.32	\$ 31.51	\$ 6.19	24.46%
2,000	\$ 35.05	\$ 43.22	\$ 8.17	23.32%
3,000	\$ 44.78	\$ 54.93	\$ 10.15	22.67%
3,500	\$ 49.64	\$ 60.79	\$ 11.14	22.45%
4,000	\$ 54.51	\$ 66.64	\$ 12.13	22.26%
5,000	\$ 64.24	\$ 78.35	\$ 14.11	21.97%
6,000	\$ 73.97	\$ 90.06	\$ 16.09	21.76%
7,000	\$ 83.70	\$ 101.77	\$ 18.07	21.59%
8,000	\$ 93.43	\$ 113.48	\$ 20.05	21.46%
9,000	\$ 103.16	\$ 125.19	\$ 22.03	21.36%
10,000	\$ 112.89	\$ 136.90	\$ 24.01	21.27%
11,000	\$ 122.62	\$ 148.61	\$ 25.99	21.20%
12,000	\$ 132.35	\$ 160.32	\$ 27.97	21.14%
13,000	\$ 142.08	\$ 172.03	\$ 29.95	21.08%
14,000	\$ 151.81	\$ 183.74	\$ 31.93	21.04%
15,000	\$ 161.53	\$ 195.45	\$ 33.92	21.00%
16,000	\$ 171.26	\$ 207.16	\$ 35.90	20.96%
17,000	\$ 180.99	\$ 218.87	\$ 37.88	20.93%
18,000	\$ 190.72	\$ 230.58	\$ 39.86	20.90%
19,000	\$ 200.45	\$ 242.29	\$ 41.84	20.87%
20,000	\$ 210.18	\$ 254.00	\$ 43.82	20.85%
25,000	\$ 258.83	\$ 312.55	\$ 53.72	20.75%
30,000	\$ 307.48	\$ 371.10	\$ 63.62	20.69%
35,000	\$ 356.13	\$ 429.65	\$ 73.52	20.64%
40,000	\$ 404.78	\$ 488.20	\$ 83.42	20.61%
45,000	\$ 453.43	\$ 546.75	\$ 93.32	20.58%
50,000	\$ 502.08	\$ 605.30	\$ 103.22	20.56%
60,000	\$ 599.38	\$ 722.40	\$ 123.02	20.53%
70,000	\$ 696.68	\$ 839.50	\$ 142.82	20.50%
80,000	\$ 793.97	\$ 956.60	\$ 162.63	20.48%
90,000	\$ 891.27	\$ 1,073.70	\$ 182.43	20.47%
100,000	\$ 988.57	\$ 1,190.80	\$ 202.23	20.46%
110,000	\$ 1,085.87	\$ 1,307.90	\$ 222.03	20.45%
120,000	\$ 1,183.17	\$ 1,425.00	\$ 241.83	20.44%
130,000	\$ 1,280.46	\$ 1,542.10	\$ 261.64	20.43%
140,000	\$ 1,377.76	\$ 1,659.20	\$ 281.44	20.43%
150,000	\$ 1,475.06	\$ 1,776.30	\$ 301.24	20.42%
160,000	\$ 1,572.36	\$ 1,893.40	\$ 321.04	20.42%
170,000	\$ 1,669.66	\$ 2,010.50	\$ 340.84	20.41%
180,000	\$ 1,766.96	\$ 2,127.60	\$ 360.64	20.41%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
2-INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 110.68	\$ 140.59	\$ 29.91	27.02%
1,000	\$ 120.41	\$ 152.30	\$ 31.89	26.48%
5,000	\$ 159.33	\$ 199.14	\$ 39.81	24.98%
10,000	\$ 207.98	\$ 257.69	\$ 49.71	23.90%
11,000	\$ 217.71	\$ 269.40	\$ 51.69	23.74%
12,000	\$ 227.44	\$ 281.11	\$ 53.67	23.60%
13,000	\$ 237.17	\$ 292.82	\$ 55.65	23.46%
14,000	\$ 246.90	\$ 304.53	\$ 57.63	23.34%
15,000	\$ 256.63	\$ 316.24	\$ 59.61	23.23%
16,000	\$ 266.36	\$ 327.95	\$ 61.59	23.12%
17,000	\$ 276.09	\$ 339.66	\$ 63.57	23.03%
18,000	\$ 285.82	\$ 351.37	\$ 65.55	22.93%
19,000	\$ 295.55	\$ 363.08	\$ 67.53	22.85%
20,000	\$ 305.28	\$ 374.79	\$ 69.51	22.77%
25,000	\$ 353.93	\$ 433.34	\$ 79.41	22.44%
30,000	\$ 389.29	\$ 479.94	\$ 90.65	23.29%
35,000	\$ 424.65	\$ 526.54	\$ 101.89	23.99%
40,000	\$ 460.01	\$ 573.14	\$ 113.13	24.59%
45,000	\$ 495.38	\$ 619.74	\$ 124.36	25.10%
50,000	\$ 530.74	\$ 666.34	\$ 135.60	25.55%
60,000	\$ 601.46	\$ 759.54	\$ 158.08	26.28%
75,000	\$ 707.55	\$ 899.34	\$ 191.79	27.11%
85,000	\$ 778.27	\$ 992.54	\$ 214.27	27.53%
95,000	\$ 849.00	\$ 1,085.74	\$ 236.74	27.88%
105,000	\$ 919.72	\$ 1,178.94	\$ 259.22	28.18%
115,000	\$ 990.45	\$ 1,272.14	\$ 281.69	28.44%
125,000	\$ 1,061.17	\$ 1,365.34	\$ 304.17	28.66%
135,000	\$ 1,131.89	\$ 1,458.54	\$ 326.65	28.86%
145,000	\$ 1,202.62	\$ 1,551.74	\$ 349.12	29.03%
155,000	\$ 1,273.34	\$ 1,644.94	\$ 371.60	29.18%
165,000	\$ 1,344.07	\$ 1,738.14	\$ 394.07	29.32%
175,000	\$ 1,414.79	\$ 1,831.34	\$ 416.55	29.44%
185,000	\$ 1,485.52	\$ 1,924.54	\$ 439.02	29.55%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
4-INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 346.04	\$ 439.56	\$ 93.52	27.02%
1,000	\$ 355.77	\$ 451.27	\$ 95.50	26.84%
5,000	\$ 394.69	\$ 498.11	\$ 103.42	26.20%
10,000	\$ 443.34	\$ 556.66	\$ 113.32	25.56%
15,000	\$ 491.99	\$ 615.21	\$ 123.22	25.05%
20,000	\$ 540.64	\$ 673.76	\$ 133.12	24.62%
25,000	\$ 589.29	\$ 732.31	\$ 143.02	24.27%
30,000	\$ 629.44	\$ 784.47	\$ 155.03	24.63%
35,000	\$ 669.59	\$ 836.63	\$ 167.04	24.95%
40,000	\$ 709.74	\$ 888.79	\$ 179.05	25.23%
45,000	\$ 749.89	\$ 940.95	\$ 191.06	25.48%
50,000	\$ 790.04	\$ 993.11	\$ 203.07	25.70%
100,000	\$ 1,191.56	\$ 1,514.71	\$ 323.15	27.12%
150,000	\$ 1,593.07	\$ 2,036.31	\$ 443.24	27.82%
200,000	\$ 1,994.58	\$ 2,557.91	\$ 563.33	28.24%
225,000	\$ 2,195.34	\$ 2,818.71	\$ 623.37	28.40%
250,000	\$ 2,396.09	\$ 3,079.51	\$ 683.42	28.52%
275,000	\$ 2,596.85	\$ 3,340.31	\$ 743.46	28.63%
300,000	\$ 2,797.61	\$ 3,601.11	\$ 803.50	28.72%
350,000	\$ 3,199.12	\$ 4,122.71	\$ 923.59	28.87%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
LARGE INDUSTRIAL - MONTHLY
6 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
7,000,000	\$ 31,318.84	\$ 41,052.12	\$ 9,733.29	31.08%
8,000,000	35,694.09	46,791.12	11,097.04	31.09%
9,000,000	40,069.34	52,530.12	12,460.79	31.10%
10,000,000	44,444.59	58,269.12	13,824.54	31.11%
11,000,000	48,819.84	64,008.12	15,188.29	31.11%
12,000,000	53,195.09	69,747.12	16,552.04	31.12%
13,000,000	57,570.34	75,486.12	17,915.79	31.12%
14,000,000	61,946.66	81,225.12	19,278.46	31.12%
15,000,000	66,320.84	86,964.12	20,643.29	31.13%
16,000,000	70,696.09	92,703.12	22,007.04	31.13%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
PUBLIC - MONTHLY
5/8 INCH METERS

CONSUMPTION 100 GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 15.59	\$ 19.80	\$ 4.21	27.02%
1,000	\$ 25.32	\$ 31.51	\$ 6.19	24.46%
2,000	\$ 35.05	\$ 43.22	\$ 8.17	23.32%
3,000	\$ 44.78	\$ 54.93	\$ 10.15	22.67%
4,000	\$ 54.51	\$ 66.64	\$ 12.13	22.26%
5,000	\$ 64.24	\$ 78.35	\$ 14.11	21.97%
10,000	\$ 112.89	\$ 136.90	\$ 24.01	21.27%
15,000	\$ 161.53	\$ 195.45	\$ 33.92	21.00%
20,000	\$ 210.18	\$ 254.00	\$ 43.82	20.85%
25,000	\$ 258.83	\$ 312.55	\$ 53.72	20.75%
30,000	\$ 294.20	\$ 359.15	\$ 64.95	22.08%
35,000	\$ 329.56	\$ 405.75	\$ 76.19	23.12%
40,000	\$ 364.92	\$ 452.35	\$ 87.43	23.96%
45,000	\$ 400.28	\$ 498.95	\$ 98.67	24.65%
50,000	\$ 435.64	\$ 545.55	\$ 109.91	25.23%
93,000	\$ 739.76	\$ 946.31	\$ 206.55	27.92%
150,000	\$ 1,142.89	\$ 1,477.55	\$ 334.66	29.28%
200,000	\$ 1,496.51	\$ 1,943.55	\$ 447.04	29.87%
225,000	\$ 1,673.32	\$ 2,176.55	\$ 503.23	30.07%
250,000	\$ 1,850.13	\$ 2,409.55	\$ 559.42	30.24%
275,000	\$ 2,026.94	\$ 2,642.55	\$ 615.61	30.37%
300,000	\$ 2,203.75	\$ 2,875.55	\$ 671.80	30.48%
350,000	\$ 2,557.37	\$ 3,341.55	\$ 784.18	30.66%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.
BETHEL CUSTOMERS
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 6.78	\$ 19.80	\$ 13.02	191.90%
1,000	\$ 11.40	\$ 24.85	\$ 13.46	118.08%
2,000	\$ 16.01	\$ 29.90	\$ 13.89	86.80%
3,000	\$ 20.62	\$ 34.95	\$ 14.33	69.51%
3,500	\$ 22.92	\$ 37.48	\$ 14.55	63.47%
4,000	\$ 25.23	\$ 40.00	\$ 14.77	58.54%
5,000	\$ 29.84	\$ 45.05	\$ 15.21	50.96%
6,000	\$ 34.45	\$ 50.10	\$ 15.65	45.41%
7,000	\$ 39.07	\$ 55.15	\$ 16.08	41.17%
8,000	\$ 43.68	\$ 60.20	\$ 16.52	37.83%
9,000	\$ 48.29	\$ 65.25	\$ 16.96	35.12%
10,000	\$ 52.90	\$ 70.30	\$ 17.40	32.89%
11,000	\$ 57.51	\$ 75.35	\$ 17.84	31.01%
12,000	\$ 61.70	\$ 80.40	\$ 18.70	30.32%
13,000	\$ 65.88	\$ 85.45	\$ 19.57	29.71%
14,000	\$ 70.06	\$ 90.50	\$ 20.44	29.17%
15,000	\$ 74.24	\$ 95.55	\$ 21.31	28.70%
16,000	\$ 78.43	\$ 100.60	\$ 22.17	28.27%
17,000	\$ 82.61	\$ 105.65	\$ 23.04	27.89%
18,000	\$ 86.79	\$ 110.70	\$ 23.91	27.55%
19,000	\$ 90.98	\$ 115.75	\$ 24.77	27.23%
20,000	\$ 95.16	\$ 120.80	\$ 25.64	26.95%
25,000	\$ 116.07	\$ 146.05	\$ 29.98	25.83%
30,000	\$ 136.99	\$ 171.30	\$ 34.31	25.05%
35,000	\$ 157.90	\$ 196.55	\$ 38.65	24.48%
40,000	\$ 178.81	\$ 221.80	\$ 42.99	24.04%
45,000	\$ 199.73	\$ 247.05	\$ 47.32	23.69%
50,000	\$ 220.64	\$ 272.30	\$ 51.66	23.41%
60,000	\$ 258.92	\$ 322.80	\$ 63.88	24.67%
70,000	\$ 296.80	\$ 373.30	\$ 76.50	25.77%
80,000	\$ 334.69	\$ 423.80	\$ 89.11	26.63%
90,000	\$ 372.57	\$ 474.30	\$ 101.73	27.31%
100,000	\$ 410.45	\$ 524.80	\$ 114.35	27.86%
110,000	\$ 448.34	\$ 575.30	\$ 126.96	28.32%
120,000	\$ 486.22	\$ 625.80	\$ 139.58	28.71%
130,000	\$ 524.10	\$ 676.30	\$ 152.20	29.04%
140,000	\$ 561.98	\$ 726.80	\$ 164.82	29.33%
150,000	\$ 599.87	\$ 777.30	\$ 177.43	29.58%
160,000	\$ 637.75	\$ 827.80	\$ 190.05	29.80%
170,000	\$ 675.63	\$ 878.30	\$ 202.67	30.00%
180,000	\$ 713.52	\$ 928.80	\$ 215.28	30.17%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.
BETHEL CUSTOMERS
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8-INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 6.78	\$ 19.80	\$ 13.02	191.90%
1,000	\$ 11.40	\$ 24.85	\$ 13.46	118.08%
5,000	\$ 29.84	\$ 45.05	\$ 15.21	50.96%
10,000	\$ 52.90	\$ 70.30	\$ 17.40	32.89%
11,000	\$ 57.51	\$ 75.35	\$ 17.84	31.01%
12,000	\$ 61.70	\$ 80.40	\$ 18.70	30.32%
13,000	\$ 65.88	\$ 85.45	\$ 19.57	29.71%
14,000	\$ 70.06	\$ 90.50	\$ 20.44	29.17%
15,000	\$ 74.24	\$ 95.55	\$ 21.31	28.70%
16,000	\$ 78.43	\$ 100.60	\$ 22.17	28.27%
17,000	\$ 82.61	\$ 105.65	\$ 23.04	27.89%
18,000	\$ 86.79	\$ 110.70	\$ 23.91	27.55%
19,000	\$ 90.98	\$ 115.75	\$ 24.77	27.23%
20,000	\$ 95.16	\$ 120.80	\$ 25.64	26.95%
25,000	\$ 116.07	\$ 146.05	\$ 29.98	25.83%
30,000	\$ 136.99	\$ 166.15	\$ 29.16	21.29%
35,000	\$ 157.90	\$ 186.24	\$ 28.34	17.95%
40,000	\$ 178.81	\$ 206.34	\$ 27.52	15.39%
45,000	\$ 199.73	\$ 226.43	\$ 26.70	13.37%
50,000	\$ 220.64	\$ 246.53	\$ 25.88	11.73%
60,000	\$ 258.92	\$ 286.72	\$ 27.79	10.73%
75,000	\$ 315.74	\$ 347.00	\$ 31.26	9.90%
85,000	\$ 353.63	\$ 387.19	\$ 33.56	9.49%
95,000	\$ 391.51	\$ 427.38	\$ 35.87	9.16%
105,000	\$ 429.39	\$ 467.57	\$ 38.18	8.89%
115,000	\$ 467.28	\$ 507.76	\$ 40.48	8.66%
125,000	\$ 505.16	\$ 547.95	\$ 42.79	8.47%
135,000	\$ 543.04	\$ 588.14	\$ 45.10	8.30%
145,000	\$ 580.93	\$ 628.33	\$ 47.40	8.16%
155,000	\$ 618.81	\$ 668.52	\$ 49.71	8.03%
165,000	\$ 656.69	\$ 708.71	\$ 52.02	7.92%
175,000	\$ 694.57	\$ 748.90	\$ 54.33	7.82%
185,000	\$ 732.46	\$ 789.09	\$ 56.63	7.73%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.
OVERBROOK CUSTOMERS
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 27.22	\$ 19.80	\$ (7.42)	-27.27%
1,000	\$ 27.22	\$ 31.51	\$ 4.29	15.74%
2,000	\$ 27.22	\$ 43.22	\$ 16.00	58.75%
3,000	\$ 27.22	\$ 54.93	\$ 27.71	101.77%
3,500	\$ 27.22	\$ 60.79	\$ 33.56	123.27%
4,000	\$ 27.22	\$ 66.64	\$ 39.42	144.78%
5,000	\$ 27.22	\$ 78.35	\$ 51.13	187.79%
6,000	\$ 27.22	\$ 90.06	\$ 62.84	230.81%
7,000	\$ 27.22	\$ 101.77	\$ 74.55	273.82%
8,000	\$ 27.22	\$ 113.48	\$ 86.26	316.83%
9,000	\$ 27.22	\$ 125.19	\$ 97.97	359.85%
10,000	\$ 27.22	\$ 136.90	\$ 109.68	402.86%
11,000	\$ 27.22	\$ 148.61	\$ 121.39	445.87%
12,000	\$ 27.22	\$ 160.32	\$ 133.10	488.88%
13,000	\$ 27.22	\$ 172.03	\$ 144.81	531.90%
14,000	\$ 27.22	\$ 183.74	\$ 156.52	574.91%
15,000	\$ 27.22	\$ 195.45	\$ 168.23	617.92%
16,000	\$ 27.22	\$ 207.16	\$ 179.94	660.94%
17,000	\$ 27.22	\$ 218.87	\$ 191.65	703.95%
18,000	\$ 27.22	\$ 230.58	\$ 203.36	746.96%
19,000	\$ 27.22	\$ 242.29	\$ 215.07	789.97%
20,000	\$ 27.22	\$ 254.00	\$ 226.78	832.99%
25,000	\$ 27.22	\$ 312.55	\$ 285.33	1048.05%
30,000	\$ 27.22	\$ 371.10	\$ 343.88	1263.12%
35,000	\$ 27.22	\$ 429.65	\$ 402.43	1478.18%
40,000	\$ 27.22	\$ 488.20	\$ 460.98	1693.25%
45,000	\$ 27.22	\$ 546.75	\$ 519.53	1908.31%
50,000	\$ 27.22	\$ 605.30	\$ 578.08	2123.38%
60,000	\$ 27.22	\$ 722.40	\$ 695.18	2553.50%
70,000	\$ 27.22	\$ 839.50	\$ 812.28	2983.63%
80,000	\$ 27.22	\$ 956.60	\$ 929.38	3413.76%
90,000	\$ 27.22	\$ 1,073.70	\$ 1,046.48	3843.89%
100,000	\$ 27.22	\$ 1,190.80	\$ 1,163.58	4274.02%
110,000	\$ 27.22	\$ 1,307.90	\$ 1,280.68	4704.15%
120,000	\$ 27.22	\$ 1,425.00	\$ 1,397.78	5134.28%
130,000	\$ 27.22	\$ 1,542.10	\$ 1,514.88	5564.41%
140,000	\$ 27.22	\$ 1,659.20	\$ 1,631.98	5994.54%
150,000	\$ 27.22	\$ 1,776.30	\$ 1,749.08	6424.67%
160,000	\$ 27.22	\$ 1,893.40	\$ 1,866.18	6854.80%
170,000	\$ 27.22	\$ 2,010.50	\$ 1,983.28	7284.93%
180,000	\$ 27.22	\$ 2,127.60	\$ 2,100.38	7715.06%

* Present rates include 7.50% DSIC. Present monthly rates are estimated.

VEOLIA WATER PENNSYLVANIA INC.
KENSINGTON CUSTOMERS
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 16.13	\$ 19.80	\$ 3.68	22.79%
1,000	\$ 16.13	\$ 31.51	\$ 15.39	95.41%
2,000	\$ 18.67	\$ 43.22	\$ 24.55	131.54%
3,000	\$ 26.30	\$ 54.93	\$ 28.63	108.87%
3,500	\$ 30.12	\$ 60.79	\$ 30.67	101.84%
4,000	\$ 33.93	\$ 66.64	\$ 32.71	96.39%
5,000	\$ 41.56	\$ 78.35	\$ 36.79	88.50%
6,000	\$ 49.20	\$ 90.06	\$ 40.86	83.06%
7,000	\$ 56.83	\$ 101.77	\$ 44.94	79.08%
8,000	\$ 64.46	\$ 113.48	\$ 49.02	76.04%
9,000	\$ 72.09	\$ 125.19	\$ 53.10	73.65%
10,000	\$ 79.73	\$ 136.90	\$ 57.17	71.71%
11,000	\$ 87.36	\$ 148.61	\$ 61.25	70.11%
12,000	\$ 94.99	\$ 160.32	\$ 65.33	68.77%
13,000	\$ 102.62	\$ 172.03	\$ 69.41	67.63%
14,000	\$ 110.26	\$ 183.74	\$ 73.48	66.65%
15,000	\$ 117.89	\$ 195.45	\$ 77.56	65.79%
16,000	\$ 125.52	\$ 207.16	\$ 81.64	65.04%
17,000	\$ 133.15	\$ 218.87	\$ 85.72	64.37%
18,000	\$ 140.79	\$ 230.58	\$ 89.79	63.78%
19,000	\$ 148.42	\$ 242.29	\$ 93.87	63.25%
20,000	\$ 156.05	\$ 254.00	\$ 97.95	62.77%
25,000	\$ 194.21	\$ 312.55	\$ 118.34	60.93%
30,000	\$ 232.38	\$ 371.10	\$ 138.72	59.70%
35,000	\$ 270.54	\$ 429.65	\$ 159.11	58.81%
40,000	\$ 308.70	\$ 488.20	\$ 179.50	58.15%
45,000	\$ 346.86	\$ 546.75	\$ 199.89	57.63%
50,000	\$ 385.03	\$ 605.30	\$ 220.27	57.21%
60,000	\$ 461.35	\$ 722.40	\$ 261.05	56.58%
70,000	\$ 537.68	\$ 839.50	\$ 301.82	56.13%
80,000	\$ 614.00	\$ 956.60	\$ 342.60	55.80%
90,000	\$ 690.33	\$ 1,073.70	\$ 383.37	55.54%
100,000	\$ 766.65	\$ 1,190.80	\$ 424.15	55.32%
110,000	\$ 842.98	\$ 1,307.90	\$ 464.92	55.15%
120,000	\$ 919.30	\$ 1,425.00	\$ 505.70	55.01%
130,000	\$ 995.63	\$ 1,542.10	\$ 546.47	54.89%
140,000	\$ 1,071.95	\$ 1,659.20	\$ 587.25	54.78%
150,000	\$ 1,148.28	\$ 1,776.30	\$ 628.02	54.69%
160,000	\$ 1,224.60	\$ 1,893.40	\$ 668.80	54.61%
170,000	\$ 1,300.93	\$ 2,010.50	\$ 709.57	54.54%
180,000	\$ 1,377.25	\$ 2,127.60	\$ 750.35	54.48%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.
MAHONING CUSTOMERS
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 22.98	\$ 19.80	\$ (3.18)	-13.85%
1,000	\$ 22.98	\$ 31.51	\$ 8.53	37.10%
2,000	\$ 22.98	\$ 43.22	\$ 20.24	88.05%
3,000	\$ 27.81	\$ 54.93	\$ 27.12	97.52%
3,500	\$ 30.22	\$ 60.79	\$ 30.56	101.12%
4,000	\$ 32.64	\$ 66.64	\$ 34.00	104.19%
5,000	\$ 37.46	\$ 78.35	\$ 40.89	109.14%
6,000	\$ 42.29	\$ 90.06	\$ 47.77	112.96%
7,000	\$ 47.12	\$ 101.77	\$ 54.65	115.99%
8,000	\$ 51.94	\$ 113.48	\$ 61.54	118.47%
9,000	\$ 56.77	\$ 125.19	\$ 68.42	120.52%
10,000	\$ 61.60	\$ 136.90	\$ 75.30	122.25%
11,000	\$ 66.42	\$ 148.61	\$ 82.19	123.73%
12,000	\$ 71.25	\$ 160.32	\$ 89.07	125.01%
13,000	\$ 76.08	\$ 172.03	\$ 95.95	126.12%
14,000	\$ 80.90	\$ 183.74	\$ 102.84	127.11%
15,000	\$ 85.73	\$ 195.45	\$ 109.72	127.98%
16,000	\$ 90.56	\$ 207.16	\$ 116.60	128.76%
17,000	\$ 95.38	\$ 218.87	\$ 123.49	129.46%
18,000	\$ 100.21	\$ 230.58	\$ 130.37	130.09%
19,000	\$ 105.04	\$ 242.29	\$ 137.25	130.67%
20,000	\$ 109.87	\$ 254.00	\$ 144.14	131.19%
25,000	\$ 134.00	\$ 312.55	\$ 178.55	133.25%
30,000	\$ 158.13	\$ 371.10	\$ 212.97	134.68%
35,000	\$ 182.27	\$ 429.65	\$ 247.38	135.73%
40,000	\$ 206.40	\$ 488.20	\$ 281.80	136.53%
45,000	\$ 230.53	\$ 546.75	\$ 316.22	137.17%
50,000	\$ 254.67	\$ 605.30	\$ 350.63	137.68%
60,000	\$ 302.94	\$ 722.40	\$ 419.47	138.47%
70,000	\$ 351.20	\$ 839.50	\$ 488.30	139.04%
80,000	\$ 399.47	\$ 956.60	\$ 557.13	139.47%
90,000	\$ 447.74	\$ 1,073.70	\$ 625.96	139.81%
100,000	\$ 496.01	\$ 1,190.80	\$ 694.80	140.08%
110,000	\$ 544.27	\$ 1,307.90	\$ 763.63	140.30%
120,000	\$ 592.54	\$ 1,425.00	\$ 832.46	140.49%
130,000	\$ 640.81	\$ 1,542.10	\$ 901.29	140.65%
140,000	\$ 689.08	\$ 1,659.20	\$ 970.13	140.79%
150,000	\$ 737.34	\$ 1,776.30	\$ 1,038.96	140.91%
160,000	\$ 785.61	\$ 1,893.40	\$ 1,107.79	141.01%
170,000	\$ 833.88	\$ 2,010.50	\$ 1,176.62	141.10%
180,000	\$ 882.15	\$ 2,127.60	\$ 1,245.46	141.18%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.
MAHONING CUSTOMERS
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
3/4 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 28.97	\$ 19.80	\$ (9.17)	-31.66%
1,000	\$ 28.97	\$ 31.51	\$ 2.54	8.76%
2,000	\$ 28.97	\$ 43.22	\$ 14.25	49.18%
3,000	\$ 33.80	\$ 54.93	\$ 21.13	62.52%
3,500	\$ 36.21	\$ 60.79	\$ 24.57	67.86%
4,000	\$ 38.62	\$ 66.64	\$ 28.02	72.53%
5,000	\$ 43.45	\$ 78.35	\$ 34.90	80.32%
6,000	\$ 48.28	\$ 90.06	\$ 41.78	86.54%
7,000	\$ 53.11	\$ 101.77	\$ 48.67	91.64%
8,000	\$ 57.93	\$ 113.48	\$ 55.55	95.89%
9,000	\$ 62.76	\$ 125.19	\$ 62.43	99.48%
10,000	\$ 67.59	\$ 136.90	\$ 69.31	102.56%
11,000	\$ 72.41	\$ 148.61	\$ 76.20	105.23%
12,000	\$ 77.24	\$ 160.32	\$ 83.08	107.56%
13,000	\$ 82.07	\$ 172.03	\$ 89.96	109.63%
14,000	\$ 86.89	\$ 183.74	\$ 96.85	111.46%
15,000	\$ 91.72	\$ 195.45	\$ 103.73	113.10%
16,000	\$ 96.55	\$ 207.16	\$ 110.61	114.57%
17,000	\$ 101.37	\$ 218.87	\$ 117.50	115.91%
18,000	\$ 106.20	\$ 230.58	\$ 124.38	117.12%
19,000	\$ 111.03	\$ 242.29	\$ 131.26	118.23%
20,000	\$ 115.85	\$ 254.00	\$ 138.15	119.24%
25,000	\$ 139.99	\$ 312.55	\$ 172.56	123.27%
30,000	\$ 164.12	\$ 359.15	\$ 195.03	118.83%
35,000	\$ 188.25	\$ 405.75	\$ 217.50	115.53%
40,000	\$ 212.39	\$ 452.35	\$ 239.96	112.98%
45,000	\$ 236.52	\$ 498.95	\$ 262.43	110.95%
50,000	\$ 260.66	\$ 545.55	\$ 284.89	109.30%
60,000	\$ 308.92	\$ 638.75	\$ 329.83	106.77%
70,000	\$ 357.19	\$ 731.95	\$ 374.76	104.92%
80,000	\$ 405.46	\$ 825.15	\$ 419.69	103.51%
90,000	\$ 453.73	\$ 918.35	\$ 464.62	102.40%
100,000	\$ 501.99	\$ 1,011.55	\$ 509.56	101.51%
110,000	\$ 550.26	\$ 1,104.75	\$ 554.49	100.77%
120,000	\$ 598.53	\$ 1,197.95	\$ 599.42	100.15%
130,000	\$ 646.80	\$ 1,291.15	\$ 644.35	99.62%
140,000	\$ 695.06	\$ 1,384.35	\$ 689.29	99.17%
150,000	\$ 743.33	\$ 1,477.55	\$ 734.22	98.77%
160,000	\$ 791.60	\$ 1,570.75	\$ 779.15	98.43%
170,000	\$ 839.87	\$ 1,663.95	\$ 824.08	98.12%
180,000	\$ 888.13	\$ 1,757.15	\$ 869.02	97.85%

** Present rates include 7.50% DSIC.

VEOLIA WATER PENNSYLVANIA INC.

COMPARISON OF PRESENT AND PROPOSED RATES

Main Division Customers												
Residential					Commercial (includes Apt)					Industrial		
MTR SIZE	Service Charge				Service Charge				Service Charge			
	Present Rate	Proposed Rate	% Increase		Present Rate	Proposed Rate	% Increase		Present Rate	Proposed Rate	% Increase	
5/8"-3/4"	\$ 14.50	\$ 19.80	36.55%	5.30	\$ 14.50	\$ 19.80	36.55%	\$ 14.50	\$ 19.80	36.55%		
1"	30.05	41.03	36.54%	10.98	30.05	41.03	36.54%	30.05	41.03	36.54%		
1-1/2"	60.11	82.08	36.55%	21.97	60.11	82.08	36.55%	60.11	82.08	36.55%		
2"	102.96	140.59	36.55%	37.63	102.96	140.59	36.55%	102.96	140.59	36.55%		
3"	193.12	263.71	36.55%	70.59	193.12	263.71	36.55%	193.12	263.71	36.55%		
4"	321.90	439.56	36.55%	117.66	321.90	439.56	36.55%	321.90	439.56	36.55%		
6"	643.80	879.12	36.55%	235.32	643.80	879.12	36.55%	643.80	879.12	36.55%		
8"	1,030.16	1,406.70	36.55%	376.54	1,030.16	1,406.70	36.55%	1,030.16	1,406.70	36.55%		
10"	1,480.85	2,022.13	36.55%	541.28	1,480.85	2,022.13	36.55%	1,480.85	2,022.13	36.55%		
	Consumption Charge				Consumption Charge				Consumption Charge			
No Block	\$ 9.0510	\$ 11.7100	29.38%		\$ 9.0510	\$ 11.7100	29.38%	\$ 9.0510	\$ 11.7100	29.38%		
First 25 MGL					6.5790	9.3200	41.66%		7.4700	10.4320	39.65%	
All Over 25 MGL												

Main Division Customers												
Public Authority					Large Industrial							
MTR SIZE	Service Charge				Service Charge				Service Charge			
	Present Rate	Proposed Rate	% Increase		Present Rate	Proposed Rate	% Increase		Present Rate	Proposed Rate	% Increase	
5/8"-3/4"	\$ 14.50	\$ 19.80	36.55%		\$ 14.50	\$ 19.80	36.55%					
1"	30.05	41.03	36.54%		30.05	41.03	36.54%					
1-1/2"	60.11	82.08	36.55%		60.11	82.08	36.55%					
2"	102.96	140.59	36.55%		102.96	140.59	36.55%					
3"	193.12	263.71	36.55%		193.12	263.71	36.55%					
4"	321.90	439.56	36.55%		321.90	439.56	36.55%					
6"	643.80	879.12	36.55%		643.80	879.12	36.55%					
8"	1,030.16	1,406.70	36.55%		1,030.16	1,406.70	36.55%					
10"	1,480.85	2,022.13	36.55%		1,480.85	2,022.13	36.55%					
	Consumption Charge				Consumption Charge				Consumption Charge			
No Block	\$ 9.0510	\$ 11.7100	29.38%		\$ 4.07000	\$ 5.7390	41.01%					
First 25 MGL												
All Over 25 MGL												

Bethel Water Customers												
Residential					Commercial (includes Apt)					Sales for Resale		
MTR SIZE	Service Charge				Service Charge				Service Charge			
	Present Rate	Proposed Rate	% Increase		Present Rate	Proposed Rate	% Increase		Present Rate	Proposed Rate	% Increase	
5/8"	\$ 6.31	\$ 19.80	213.79%	13.49	\$ 6.31	\$ 19.80	213.79%	\$ 6.31	\$ 19.80	213.79%		
3/4"	15.01	19.80	31.91%	4.79	15.01	19.80	31.91%	15.01	19.80	31.91%		
1"	23.68	41.03	73.27%	17.35	23.68	41.03	73.27%	23.68	41.03	73.27%		
1-1/2"	58.40	82.08	40.55%	23.68	58.40	82.08	40.55%	58.40	82.08	40.55%		
2"	75.76	140.59	85.57%	64.83	75.76	140.59	85.57%	75.76	140.59	85.57%		
3"	119.21	263.71	121.21%	144.50	119.21	263.71	121.21%	119.21	263.71	121.21%		
4"	252.72	439.56	73.93%	186.84	252.72	439.56	73.93%	252.72	439.56	73.93%		
6"	336.17	879.12	161.51%	542.95	336.17	879.12	161.51%	336.17	879.12	161.51%		
8"	527.39	1,406.70	166.73%	879.31	527.39	1,406.70	166.73%	527.39	1,406.70	166.73%		
10"	892.16	2,022.13	126.66%	1,129.97	892.16	2,022.13	126.66%	892.16	2,022.13	126.66%		
	Consumption Charge				Consumption Charge				Consumption Charge			
First Block First 11 MGL	\$ 4.2900	N/A			\$ 4.2900	N/A						
Second Block Next 40 MGL	3.8910	N/A			3.8910	N/A						
Third Block Over 51 MGL	3.5240	N/A			3.5240	N/A						
Proposed No Block		\$ 5.0500				5.0500						
Proposed First 25 MGL						4.0190						
Proposed All Over 25 MGL												

Kensington Customers												
Residential					Commercial (includes Apt)					Overbrook Customers		
MTR SIZE	Service Charge				Service Charge				Residential & Non-Residential			
	Present Rate	Proposed Rate	% Increase		Present Rate	Proposed Rate	% Increase		Present Rate	Proposed Rate	% Increase	
5/8"-3/4"	\$ 15.00	\$ 19.80	32.00%	4.80	\$ 15.00	\$ 19.80	32.00%	Various*	\$ 19.80			
1"	15.00	41.03	173.53%	26.03	15.00	41.03	173.53%	Various*	41.03			
1-1/2"	15.00	82.08	447.20%	67.08	15.00	82.08	447.20%	Various*	82.08			
2"	15.00	140.59	837.27%	125.59	15.00	140.59	837.27%	Various*	140.59			
3"	15.00	263.71	1658.07%	248.71	15.00	263.71	1658.07%	Various*	263.71			
4"	15.00	439.56	2830.40%	424.56	15.00	439.56	2830.40%	Various*	439.56			
6"	15.00	879.12	5760.80%	864.12	15.00	879.12	5760.80%	Various*	879.12			
8"	15.00	1,406.70	9278.00%	1,391.70	15.00	1,406.70	9278.00%	Various*	1,406.70			
10"	15.00	2,022.13	13380.87%	2,007.13	15.00	2,022.13	13380.87%	Various*	2,022.13			
	Consumption Charge				Consumption Charge				Consumption Charge Residential (All Usage)			
Allowance/Proposed No Blk	\$ -	\$ 11.7100			\$ -	N/A		\$ -	\$ 11.7100			
First Block/Proposed No Blk	7.1000	11.7100	64.930%		7.1000	N/A		Consumption Charge Non-Residential	\$ 11.7100			
Proposed First 25 MGL						\$ 11.7100			\$ 11.7100			
Proposed All Over 25 MGL						\$ 9.3200			\$ 9.3200			

*Present rate structure charges customers by number and types of water fixtures in household or commercial establishment.

VEOLIA WATER PENNSYLVANIA INC.

COMPARISON OF PRESENT AND PROPOSED RATES

Mahoning Township Customers									
Residential					Commercial (includes Apt)				
MTR SIZE	Service Charge		% Increase		Service Charge		% Increase		
	Present Rate	Proposed Rate			Present Rate	Proposed Rate			
5/8"	\$ 21.38	\$ 19.80	-7.39%	(1.58)	\$ 21.38	\$ 19.80	-7.39%		
3/4"	\$ 26.95	\$ 19.80	-26.53%	(7.15)	\$ 26.95	\$ 19.80	-26.53%		
1"	\$ 32.95	\$ 41.03	24.52%	8.08	\$ 32.95	\$ 41.03	24.52%		
1-1/2"	\$ 44.94	\$ 82.08	82.64%	37.14	\$ 44.94	\$ 82.08	82.64%		
2"	\$ 56.95	\$ 140.59	146.87%	83.64	\$ 56.95	\$ 140.59	146.87%		
3"	\$ 56.95	\$ 263.71	363.06%	206.76	\$ 56.95	\$ 263.71	363.06%		
4"	\$ 104.96	\$ 439.56	318.79%	334.60	\$ 104.96	\$ 439.56	318.79%		
6"	\$ 152.97	\$ 879.12	474.70%	726.15	\$ 152.97	\$ 879.12	474.70%		
8"		\$ 1,406.70		1,406.70	\$ -	\$ 1,406.70			
10"		\$ 2,022.13		2,022.13	\$ -	\$ 2,022.13			
Geisinger	\$ 26.95	\$ 19.80	-26.531%		\$ 26.95	\$ 19.80	-26.531%		
Consumption Charge					Consumption Charge				
Allowance/Proposed No Blk	\$ -	\$ 11.7100			\$ -	N/A			
First Block/Proposed No Blk	\$ 4.4900	\$ 11.7100	160.802%		\$ 4.4900	N/A			
Proposed First 25 MGL					\$ -	\$ 11.7100			
Proposed All Over 25 MGL					\$ -	\$ 9.3200			

FIRE PROTECTION

Main Division, Mahoning Township, Kensington and Overbrook Customers										
CONNECTION SIZE	Private Fire Protection-Monthly				Private Fire Hydrant-Monthly				Public Fire Protection-Monthly	
	Current Per Unit	Proposed Rate	% Increase		Current Per Unit	Proposed Rate	% Increase		Current Per Unit	Proposed Rate
2"	\$ 21.23	\$ 33.61	58.31%	\$ 47.30	\$ 74.88	58.31%	Hydrants-BMB	\$ 20.00	\$ 24.00	
3"	\$ 57.26	\$ 90.64	58.30%				Hydrants-DAL	\$ 20.00	\$ 24.00	
4"	\$ 73.44	\$ 116.26	58.31%				Hydrants-HAR	\$ 25.83	\$ 28.41	
6"	\$ 122.08	\$ 193.25	58.30%				Hydrants-MEC	\$ 25.83	\$ 28.41	
8"	\$ 181.96	\$ 288.04	58.30%							
10"	\$ 260.05	\$ 411.66	58.30%							
12"	\$ 361.50	\$ 572.25	58.30%							
14"	\$ 664.08	\$ 1,051.23	58.30%							
Bethel Water Customers										
CONNECTION SIZE	Private Fire Protection-Monthly				Private Fire Hydrant-Monthly				Public Fire Protection-Monthly	
	Current Per Unit	Proposed Rate	% Increase		Current Per Unit	Proposed Rate	% Increase		Current Per Unit	Proposed Rate
2"				38.20	67.17	75.83%	Hydrants-Bethel	\$ 28.66	\$ 28.66	
3"				26.08	67.17	157.54%	Hydrants-Bethel	\$ 38.20	\$ 38.20	
4"	\$ 57.29	\$ 104.28	82.02%				Hydrants-Bethel*	\$ 1.29	\$ 1.29	
6"	\$ 114.59	\$ 173.35	51.28%							
8"	\$ 171.88	\$ 258.38	50.33%							
10"	\$ 306.39	\$ 369.27	20.52%							
12"										
14"										

VEOLIA WATER PENNSYLVANIA INC.
HARRISBURG, PENNSYLVANIA

WATER PRO FORMA EXPENSE ADJUSTMENTS
AS OF OCTOBER 31, 2025



GANNETT FLEMING

Excellence Delivered As Promised



Line No.	Account Number	Adjustment No.	Bethel 12-Months Ending 9/30/2023	Future Test Year Adjustments	Future Test Year 9/30/2024	Fully Projected Future Test Year Adjustments Present Rates	Fully Projected Year Under Present Rates 10/31/2025	Fully Projected Future Test Year Adjustments Proposed Rates	Fully Projected Year Under Proposed Rates 10/31/2025
1	601.0	1	\$ 3,429	\$ 98	\$ 3,526	97	\$ 3,623		\$ 3,623
2	604.0	2	-	-	-	-	-	-	-
3	604.0	3	-	-	-	-	-	-	-
4	604.0	4	-	-	-	-	-	-	-
5	604.0	5	-	-	-	-	-	-	-
6	610.0	6	1,521,987	120,237	1,642,224	36,129	1,678,353		1,678,353
7	615.0	7	-	-	-	-	-	-	-
8	616.0	8	-	-	-	-	-	-	-
9	618.0	9	-	-	-	-	-	-	-
10	620.0	10	702	15	717	16	733		733
11	634.0	11	69,634	7,478	77,112	2,840	79,953		79,953
12	635.0	12	3,096	(495)	2,601	57	2,658		2,658
13	636.0	13	21,576	(613)	20,962	461	21,424		21,424
14	636.0	14	2,034	(949)	1,085	24	1,109		1,109
15	641.0	15	-	-	-	-	-	-	-
16	642.0	16	-	-	-	-	-	-	-
17	650.0	17	67	-	67	-	67		67
18	657.0	18	-	-	-	-	-	-	-
19	658.0	19	-	-	-	-	-	-	-
20	660.0	20	-	-	-	-	-	-	-
21	666.0	21	7,039	(213)	6,826	533	7,360	1,941	9,300
22	666.0	22	-	-	-	-	-	-	-
23	667.0	23	9,320	1,490	10,810	844	11,654	3,073	14,727
24	670.0	24	752	(752)	-	-	-	-	-
25	675.0	25	14,238	170	14,408	317	14,725		14,725
26	675.6	26	16,405	(539)	15,866	481	16,347		16,347
27	675.9	27	434	46	480	11	490		490
28	Various	28	-	-	-	-	-	-	-
29	Customer Assistance Program	29	-	-	-	-	-	-	-
30	Adjustments for Acquisitions	30	-	-	-	-	-	-	-
31	Total Operation and Maintenance Expenses		\$ 1,670,714	\$ 125,972	\$ 1,796,686	\$ 41,810	\$ 1,838,496	\$ 5,013	\$ 1,843,510
32	Inflation Rate Calculator	30	-	2.38%	-	2.20%	-	-	-
33	Taxes Other Than Income	31	-	-	-	-	-	-	-
34	Real Estate Tax	32	-	-	-	-	-	-	-
35	Payroll		-	-	-	-	-	-	-
36	Total Taxes Other Than Income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Depreciation Expense	33	40,552	721	41,272	16,312	57,584		57,584
38	Amortization of Acquisition Adjustment		-	-	-	-	-	-	-
39	Amortization of Regulatory Liability		-	-	-	-	-	-	-
40	Total Taxes Other Than Income		\$ 40,552	\$ 721	\$ 41,272	\$ 16,312	\$ 57,584	\$ -	\$ 57,584
41	Income Taxes	34	(4,605)	4,605	-	-	-	-	-
42	Total		\$ 1,706,660	\$ 131,298	\$ 1,837,958	\$ 58,122	\$ 1,896,080	\$ 5,013	\$ 1,901,094

Line No.	Account Number	Utility Operating Expenses	Adjustment No.	Mahoning Township		Future Test Year 9/30/2024	Fully Projected Future Test Year Adjustments Present Rates	Fully Projected Future Test Year Adjustments Proposed Rates	Fully Projected Future Test Year Under 10/31/2025	Proposed Rates 10/31/2025
				Ending 9/30/2023	Future Test Year Adjustments					
1	601.0	Labor Expense	1	\$	\$	3,967	\$	\$	\$	4,076
2	604.0	Employee Group Health & Life	2	611	427	1,038	1,061	1,061	1,061	1,061
3	604.0	Employee Pension Benefits	3	244	167	411	9	420	420	420
4	604.0	Employee Post Retirement Benefits Other than Pension	4	50	(616)	(566)	(12)	(570)	(570)	(570)
5	604.0	Other Employee Benefits	5	246	42	288	0	288	288	288
6	610.0	Purchased Water	6	150,807	3,562	154,369	3,397	157,765	157,765	157,765
7	615.0	Purchased Power	7	76,783	11,756	88,539	13,679	102,218	102,218	102,218
8	616.0	Fuel for Power Production	8	-	-	-	-	-	-	-
9	618.0	Chemicals	9	7,409	2,549	9,959	219	10,178	10,178	10,178
10	620.0	Materials and Supplies	10	5,916	130	6,046	133	6,179	6,179	6,179
11	634.0	Management and Service Fees	11	59,956	6,439	66,395	2,445	68,840	68,840	68,840
12	635.0	Lab Testing Fees	12	-	-	-	-	-	-	-
13	636.0	Outside Contractors	13	-	-	-	-	-	-	-
14	636.0	Outside Professional Services	14	-	-	-	-	-	-	-
15	641.0	Rental - Building/Real Property	15	-	-	-	-	-	-	-
16	642.0	Rental of Equipment	16	136	3	139	3	142	142	142
17	650.0	Transportation Expense	17	372	5	372	-	372	372	372
18	657.0	Prop& Gen Liab. Insurance	18	(5)	-	-	-	-	-	-
19	658.0	Worker Compensation	19	13	-	13	-	13	13	13
20	660.0	Advertising	20	-	-	-	-	-	-	-
21	666.0	Rate Case Expense - Amort	21	-	-	-	-	-	-	-
22	666.0	Regulatory Commission Expense	22	5,053	(153)	4,900	383	5,283	5,283	5,283
23	667.0	Amortization of Tax Reform Liability	22.1	(3,964)	-	(3,964)	(6,754)	(10,718)	(10,718)	(10,718)
24	670.0	Bad Debt Expense	23	3,650	583	4,233	331	4,564	4,564	4,564
25	675.0	Fringe Benefit Expense Transfer	24	(571)	571	-	-	-	-	-
26	675.6	Office Expense and Utilities	25	12,326	147	12,474	274	12,748	12,748	12,748
27	675.9	Postage and Air Freight Expense	26	37,605	(1,236)	36,369	1,102	37,471	37,471	37,471
28	Various	Other O&M	27	791	84	875	19	894	894	894
29		Customer Assistance Program	28	-	-	-	-	-	-	-
30		Adjustments for Acquisitions	29	-	-	-	108,645	108,645	108,645	108,645
31		Total Operation and Maintenance Expenses		\$ 361,286	\$ 24,589	\$ 385,874	\$ 124,005	\$ 509,880	\$ 512,476	\$ 512,476
32		Inflation Rate Calculator	30	-	2.38%	-	-	-	-	-
33		Taxes Other Than Income								
34		Real Estate Tax	31	6,692	159	6,851	151	7,001	7,001	7,001
35		Payroll	32	468	-	468	-	468	468	468
36		Total Taxes Other Than Income		\$ 7,160	\$ 159	\$ 7,319	\$ 151	\$ 7,469	\$ 7,469	\$ 7,469
37		Depreciation Expense	33	-	208,531	208,531	9,438	217,967	217,967	217,967
38		Amortization of Acquisition Adjustment		-	-	-	122,766	122,766	122,766	122,766
39		Amortization of Regulatory Liability		-	-	-	-	-	-	-
40		Income Taxes	34	\$ 67,334	\$ (115,415)	\$ (48,080)	\$ (55,117)	\$ (103,198)	\$ 233,086	\$ 129,888
41		Total		\$ 435,780	\$ 117,864	\$ 553,644	\$ 201,241	\$ 754,885	\$ 990,566	\$ 990,566

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year		Fully Projected Future Test Year	
1	VW Pennsylvania	\$ 5,804,592	\$ 7,216,454	(a)	\$ 7,414,906	(a)
2	Bethel Water	3,429	3,526	(b)	3,623	(b)
3	Mahoning Township	3,857	3,967	(b)	4,076	(b)
4						
5	Total Labor Expense	<u>\$ 5,811,878</u>	<u>\$ 7,223,947</u>		<u>\$ 7,422,605</u>	
6						
7	Adjustment		\$ 1,412,069		\$ 198,659	
8						
9	Reference Notes:					
10	(a) See Workpaper GRH-2.1					
	(b) Increased by 2.85% in FTY and 2.75% in FPFTY.					

Line No.		12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 920,056	\$ 1,562,536	\$ 1,596,912
2	Bethel Water	-	-	-
3	Mahoning Township	611	1,038	1,061
4				
5	Total Employee Group Health and Life Insurance	\$ 920,667	\$ 1,563,574	\$ 1,597,973
6				
7	Adjustment		\$ 642,907	\$ 34,399
8				
9				
10				
11	Description		Future Test Year	Fully Projected Future Test Year
12	Medical Insurance - VW PA		\$ 1,428,469 (a)	\$ 1,459,895 (b)
13				
14				
15	Dental		83,095 (a)	84,923 (b)
16				
17				
18	Group Life Insurance		52,011 (a)	53,155 (b)
19				
20				
21				
22	Total Employee Pensions & Benefits		\$ 1,563,574	\$ 1,597,973
23				
24				
25	New Employees Adjustment	Number of New Employees	Average HTY Cost of Coverage	Total Employees with Coverage (%)
26	2023 Medical	11	\$ 15,278	77%
27	2023 Dental	11	813	75%
28	2023 Group Life			
29	Basic STD	11	32	100%
30	Basic LTD	11	335	100%
31	Basic Life 1X annual	11	106	62%
32	Basic Life 3 X annual	11	322	31%
33	Basic Life 20K and 37K	11	21	4%
34				
35	Inflation Rate:			
36	Fully Projected Future Test Year	2.200%		
37				
38	Reference Notes:			
39	(a) The company provided Future Test Year Employee Group Health and Life Insurance expenses are			
40	adjusted for the eleven new employees in 2024. The new employee adjustment takes the number			
41	of new hires, multiplied by the average Cost of Coverage of existing employees and the			
42	percentage of existing employees with coverage, and added to the			
43	Future Test Year Insurance expenses.			
44	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 367,110	618,677 (a)	\$ 632,288 (b)
2	Bethel Water	-	-	-
3	Mahoning Township	244	411	420
4				
5	Total Employee Pension Benefits	<u>\$ 367,354</u>	<u>\$ 619,088</u>	<u>\$ 632,708</u>
6				
7	Adjustment		\$ 251,734	\$ 13,620
8				
9	Inflation Rate:			
10	Fully Projected Future Test Year	2.200%		
11				
12	Reference Notes:			
13	(a) Used 2023 estimated ASC 715-30 Net Periodic Pension Cost provided by Actuary.			
14	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 75,199	\$ (852,171)	\$ (870,919)
2	Bethel Water	-	-	-
3	Mahoning Township	50	(566)	(579)
4				
5	Total Employee PEBOP Expense	<u>\$ 75,249</u>	<u>\$ (852,737)</u>	<u>\$ (871,497)</u>
6				
7	Adjustment		\$ (927,986)	\$ (18,760)
8				
9	<u>Inflation Rate:</u>			
10	Fully Projected Future Test Year		2.200%	
11				
12	<u>Reference Notes:</u>			
13	(a) Used 2023 estimated ASC 715-30 Net Periodic Pension Cost provided by Actuary.			
14	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	<u>401K Matching</u>			
2	VW Pennsylvania	\$ 369,835	\$ 432,635 (a)	\$ 444,828 (b)
3	Bethel Water	-	-	-
4	Mahoning Township	246	287 (a)	287 (b)
5	<u>Other Benefits</u>			
6	VW Pennsylvania	\$ 65	\$ 66 (c)	\$ 68 (d)
7	Bethel Water	-	-	-
8	Mahoning Township	0	0	0
9				
10	Total 401K Matching and Other Benefits	<u>\$ 370,146</u>	<u>\$ 432,988</u>	<u>\$ 445,183</u>
11				
12	Adjustment		\$ 62,843	\$ 12,194
13				
14				
15	<u>Year</u>	<u>Gross Salary</u>	<u>401K Contribution (%)</u>	
16				
17	2024	11,552,917	3.75%	
18	2025	11,870,623	3.75%	
19				
20	<u>Inflation Rate:</u>			
21	Future Test Year	2.375%		
22	Fully Projected Future Test Year	2.200%		
23				
24	<u>Reference Notes:</u>			
25	(a) 401K Matching adjustment takes the Future Test Year's Gross Salary, multiplied by the			
26	Historic Test Year's 401K contribution percentage.			
27	(b) 401K Matching adjustment takes the Fully Projected Future Test Year's Gross Salary,			
28	multiplied by the Historic Test Year's 401K contribution percentage.			
29	(c) Based upon the Historic Test Year with the Future Test Year inflation rate.			
30	(d) Based upon the Future Test Year with the Fully Projected Future Test Year inflation rate.			

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 152,819	\$ 156,448 (a)	\$ 159,890 (c)
2	Bethel Water	1,521,987	1,642,224 (b)	1,678,353 (c)
3	Mahoning Township	150,807	154,389 (a)	157,785 (c)
4				
5	Total Purchased Water	\$ 1,825,613	\$ 1,953,061	\$ 1,996,029
6				
7	Adjustment		\$ 127,448	\$ 42,967
8				
9				
10	Year	Cost of Water	Consumption 1000 Gal	
11	2021	\$ 1,718,267	16,208	
12	2022	\$ 1,669,526	12,811	
13	2023	\$ 1,825,613	13,612	
14				
15				
16	Inflation Rate/Known Rate Increase:			
17	Future Test Year		2.375%	
18	Fully Projected Future Test Year		2.200%	
19	Bethel/Chester Water Authority FTY Increase in January 2024		7.900%	
20				
21	Reference Notes:			
22	(a) Based upon historic test year costs with Future Test Year inflation rate.			
23	(b) The Company will experience a rate increase of 7.9% for purchased water from Chester Water Authority.			
24	(c) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 2,168,330	\$ 2,500,304 (a)	2,886,605 (b)
2	Bethel Water	-	-	-
3	Mahoning Township	76,783	88,539	102,218
4				
5	Total Purchased Power Expense	<u>\$ 2,245,114</u>	<u>\$ 2,588,843</u>	<u>\$ 2,988,823</u>
6				
7	Adjustment		\$ 343,730	\$ 399,980
8				
9				
10	Year	Power Expense	kWh	Cost Per kWh
11	2021	\$ 1,433,492	18,627,330	0.0770
12	2022	\$ 1,646,455	18,443,605	0.0893
13	2023	\$ 2,244,981	18,777,763	0.1196
14	2024	\$ 2,588,691	18,777,763	0.1379
15	2025	\$ 2,988,647	18,777,763	0.1592
16				
17	Adjustment Factor:			
18	Future Test Year	15.310%		
19	Fully Projected Future Test Year	15.450%		
20				
21	Reference Notes:			
22	(a) Based upon historical 3-yr trend of Cost per kWh.			
23	(b) Based upon historical 3-Yr and Future Test Year trend of cost per kWh.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 2,000	\$ 2,048 (a)	\$ 2,093 (b)
2	Bethel Water	-	-	-
3	Mahoning Township	-	-	-
4				
5	Total Fuel for Power Production	<u>\$ 2,000</u>	<u>\$ 2,048</u>	<u>\$ 2,093</u>
6				
7	Adjustment		\$ 48	\$ 45
8				
9	Inflation Rate:			
10	Future Test Year	2.375%		
11	Fully Projected Future Test Year	2.200%		
12				
13	Reference Notes:			
14	(a) Based upon historic test year Diesel Fuel for Generator expense with Future Test Year			
15	inflation rate.			
16	(b) Based upon Future Test Year expense with Fully Projected Future Test Year inflation rate			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 978,820	\$ 1,315,615 (a)	\$ 1,344,558 (b)
2	Bethel Water	-	-	-
3	Mahoning Township	7,409	9,959 (a)	10,178 (b)
4				
5	Total Chemical Expense	<u>\$ 986,229</u>	<u>\$ 1,325,574</u>	<u>\$ 1,354,736</u>
6				
7	Adjustment		\$ 339,344	\$ 29,163
8				
9				
10	<u>Year</u>	<u>Chemical Expense</u>		
11	2021	\$ 537,215		
12	2022	898,942		
13	2023	978,820		
14	FTY Estimated Expense	1,325,574		
15				
16	Inflation Rate:			
17	Fully Projected Future Test Year	2.200%		
18				
19				
20	Reference Notes:			
21	(a) Based upon estimated FTY cost of chemicals.			
22	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 389,405	\$ 397,947 (a)	\$ 406,702 (b)
2	Bethel Water	702	717 (a)	733 (b)
3	Mahoning Township	5,916	6,046	6,179
4				
5	Total Materials and Supplies	<u>\$ 396,023</u>	<u>\$ 404,710</u>	<u>\$ 413,613</u>
6				
7	Adjustment		\$ 8,687	\$ 8,904
8				
9				
10				
11	Year	Materials and Supplies Expense		
12	2021	\$ 319,412		
13	2022	336,249		
14	2023	395,321		
15				
16	Inflation Rate:			
17	Future Test Year	2.375%		
18	Fully Projected Future Test Year	2.200%		
19				
20	Reference Notes:			
21	(a) Based upon historic test year cost with Future Test Year inflation rate.			
22	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 3,946,587	\$ 4,370,418 (a)	\$ 4,531,383 (b)
2	Bethel Water	69,634	77,112 (a)	79,953 (b)
3	Mahoning Township	59,956	66,395 (a)	68,840 (b)
4				
5	Non-Recoverable Management Fees (c)	\$ 26,935 (b)	\$ -	\$ -
6				
7	Total Management & Service Fees	<u>\$ 4,049,242</u>	<u>\$ 4,513,925</u>	<u>\$ 4,680,176</u>
8				
9	Adjustment		\$ 464,682	\$ 166,251
10				
11	Reference Notes:			
12	(a) Please see MFR III-06			
13	(b) Non-recoverable for rate making purposes.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	244,207	\$ 205,162 (a)	\$ 209,676 (b)
2	Bethel Water	3,096	2,601 (a)	2,658 (b)
3	Mahoning Township	-	-	-
4				
5	Total Lab Testing Fees	<u>\$ 247,303</u>	<u>\$ 207,763</u>	<u>\$ 212,334</u>
6				
7	Adjustment		\$ (39,540)	\$ 4,571
8				
9				
10	Year	Lab Testing Fees		
11	2021	\$ 164,697		
12	2022	158,583		
13	2023	247,303		
14				
15	2022 and 2023 Average	202,943		
16				
17	Inflation Rate:			
18	Future Test Year	2.375%		
19	Fully Projected Future Test Year	2.200%		
20				
21	Reference Notes:			
22	(a) Based upon two year average with Future Test Year inflation rate.			
23	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 1,701,975	\$ 1,653,586 (a)	\$ 1,689,965 (b)
2	Bethel Water	21,576	20,962	\$ 21,424
3	Mahoning Township	-	-	-
4				
5				
6	Total Outside Contractors	<u>\$ 1,723,551</u>	<u>\$ 1,674,549</u>	<u>\$ 1,711,389</u>
7				
8	Adjustment		\$ (49,002)	\$ 36,840
9				
10				
11		Outside Contractor's Expense		
12	<u>Year</u>			
13	2022	1,547,851		
14	2023	<u>1,723,551</u>		
15	Two Year Average	<u>\$ 1,635,701</u>		
16				
17	Inflation Rate:			
18	Future Test Year	2.375%		
19	Fully Projected Future Test Year	2.200%		
20				
21	Reference Notes:			
22	(a) Based upon two year average with Future Test Year inflation rate.			
23	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 160,457	\$ 85,591 (a)	\$ 87,474 (b)
2	Bethel Water	2,034	1,085 (a)	1,109 (b)
3	Mahoning Township	-	-	-
4				
5	Total Outside Professional Services	<u>\$ 162,491</u>	<u>\$ 86,676</u>	<u>\$ 88,583</u>
6				
7	Adjustment		\$ (75,815)	\$ 1,907
8				
9				
10				
11	Year	Outside Professional Services Expense		
12	2021	\$ 65,434		
13	2022	26,072		
14	2023	162,491		
15				
16	3 Year Average	\$ 84,666		
17				
18	Inflation Rate:			
19	Future Test Year	2.375%		
20	Fully Projected Future Test Year	2.200%		
21				
22	Reference Notes:			
23	(a) Based upon three year average with Future Test Year inflation rate.			
24	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania			
2	Bethel Water	\$ -		
3	Mahoning Township			
4				
5	Total Rent	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
6				
7	Adjustment		\$ -	\$ -
8				
9		Rent		
10	Year	Expense	Contract	
11				
12				
13				
14				
15	Reference Notes:			
16				
17	**No adjustment, \$0 in Rent Expense			
18				

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 119,376	\$ 122,211 (a)	\$ 124,900 (b)
2	Bethel Water	-	-	-
3	Mahoning Township	<u>136</u>	<u>139 (a)</u>	<u>142 (b)</u>
4				
5	Total Office Equipment Rental	<u>\$ 119,512</u>	<u>\$ 122,350</u>	<u>\$ 125,042</u>
6				
7	Adjustment		\$ 2,838	\$ 2,692
8				
9	Inflation Rate:			
10	Future Test Year	2.375%		
11	Fully Projected Future Test Year	2.200%		
12				
13	Reference Notes:			
14	(a) Based upon historic test year with Future Test Year inflation rate.			
15	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year	
1	Leases	\$ 448,809	\$ 487,830 (a)	\$ 591,887 (a)	
2	Car Allowance	\$ -	\$ - (b)	\$ - (c)	
3	Fuel	\$ 254,005	\$ 300,733 (b)	\$ 307,349 (c)	
4	Maintenance & Repair	\$ 110,391	\$ 111,578 (b)	\$ 114,033 (c)	
5	Insurance	\$ 32,274	\$ 42,936 (b)	\$ 43,881 (c)	
6	Other	\$ 59,339	\$ 49,994 (b)	\$ 51,094 (c)	
7					
8	Total Costs	\$ 904,818	\$ 993,071	\$ 1,108,244	
9					
10	Less Cap and Billed Out	\$ (344,889)	\$ (352,219) (b)	\$ (359,967) (c)	
11					
12	Total Transportation Expense	\$ 559,929	\$ 640,853	\$ 748,276	
13					
14	Adjustment		\$ 80,924	\$ 107,424	
15					
16	Additional Leases FTY, FPFTY	Avg. Mth Lease	No. FTY Leases	No. FPFTY Leases	
17	15 Additional Vehicle Leases	\$ 1,084	15	10	
18	Estimate of Leases Expiring	\$ 1,084	(12)	(2)	
19	Total Additional Annual Lease Costs				
20	(No. of Additional Leases X Avg. Mth. Cost X 12)		\$ 39,021	\$ 104,057	
21					
22	Description	2021	2022	2023	3 Year Average
23	Car Allowance	\$ -	\$ -	\$ -	\$ -
24	Fuel	\$ 233,797	\$ 393,467	\$ 254,005	\$ 293,756
25	Maintenance & Repair	\$ 96,996	\$ 119,583	\$ 110,391	\$ 108,990
26	Insurance	\$ 51,115	\$ 42,431	\$ 32,274	\$ 41,940
27	Other	\$ 29,438	\$ 57,726	\$ 59,339	\$ 48,834
28					
29	Less Cap and Billed Out	\$ (346,761)	\$ (340,492)	\$ (344,889)	\$ (344,047)
30					
31	Inflation Rate:				
32	Future Test Year		2.375%		
33	Fully Projected Future Test Year		2.200%		
34					
35	Reference:				
36	(a) Based on projected 2024 costs for Future Test Year and 2025 costs for Fully Projected Future Test Year.				
37	(b) Based upon three year average with Future Test Year inflation rate.				
38	(c) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.				

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ (307)	\$ - (a)	\$ - (a)
2	Bethel Water	-	- (a)	- (a)
3	Mahoning Township	(5)	- (a)	- (a)
4				
5	Total Property and General Corporate Liability Insurance	<u>\$ (312)</u>	<u>\$ -</u>	<u>\$ -</u>
6				
7	Adjustment		\$ 312	\$ -
8				
9	Reference Notes:			
10	(a) Property and General Liability Insurance costs are included in the Management and Services Fees account			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 19,062	46,697 (a)	48,098 (a)
2	Bethel Water	-	-	-
3	Mahoning Township	13	13	13
4				
5	Total Worker Compensation	<u>\$ 19,075</u>	<u>\$ 46,710</u>	<u>\$ 48,111</u>
6				
7	Adjustment		\$ 27,635	\$ 1,401
8				
9	Reference Notes:			
10	(a) Based on projected estimates provided by the Company.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ -	\$ -	\$ -
2	Bethel Water	-	-	-
3	Mahoning Township	-	-	-
4				
5	Total Advertising Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
6				
7	Adjustment		\$ -	\$ -
8				
9				
10				
11				
12				
13	Reference Notes:			
14				
15	**No adjustment, \$0 in Advertising Expense			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	Rate Case Expense Details:			
2	Legal Services			\$ 350,000
3	Customer Notifications, Transcripts & Misc.			20,000
4	Consulting Services:			
5	Rate of Return			25,000
6	Cost of Service			74,000
7	Lead-lag Study			116,000
8	Revenue Requirement			44,000
9	Depreciation Study			83,320
10	Total Rate Case Expenses			<u>\$ 712,320</u>
11				
12	Deduct: Regulatory Liability - Employee Retention Credit			(2,941)
13				
14	Net Rate Case Expenses			709,379
15				
16	Current Amortization			
17	Amortize Rate Case Expenses Over 3 Years	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,460</u>
18				
19	Total Regulatory Commission Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,460</u>
20				
21	Adjustment		\$ -	\$ 236,460

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year Under Present Rates 10/31/2025	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
1	Regulatory Commission Expense:				
2	VW Pennsylvania	\$ 332,605	\$ 322,551	\$ 347,750	\$ 439,443
3	Bethel Water	7,039	6,826	7,360	9,300
4	Mahoning Township	5,053	4,900	5,283	6,676
5					
6	Total Regulatory Commission Expense	<u>\$ 344,697</u>	<u>\$ 334,278</u>	<u>\$ 360,392</u>	<u>\$ 455,419</u>
7					
8	Adjustment		\$ (213)	\$ 533	\$ 1,941
9					
10	<u>2018 Portion</u>				
11	Amortization of Tax Reform Regulatory Liability - VWPA			\$ (410,018)	
12	Amortization of Tax Reform Regulatory Liability - Mahoning			\$ (6,229)	
13	<u>New Fed Rate</u>				
14	Amortization of Tax Reform Regulatory Liability - VWPA		\$ (260,924)	\$ (295,511)	
15	Amortization of Tax Reform Regulatory Liability - Mahoning		\$ (3,964)	\$ (4,489)	
16					
17					
18					
19					
20	Regulatory Commission Expense:	Per 2023 PAPUC Assessment	Future Test Year	Fully Projected Future Test Year	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
21					
22					
23	Taxable Revenue	\$ 54,126,420	\$ 54,505,607	\$ 58,763,695	\$ 74,258,315
24	Amount Assessed	331,952	334,278	360,392	455,419
25					
26					

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year Under Present Rates 10/31/2025	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
1	VW Pennsylvania	\$ 240,243	\$ 278,643	\$ 300,411	\$ 379,622
2	Bethel Water	9,320	10,810	11,654	14,727
3	Mahoning Township	3,650	4,233	4,564	5,767
4					
5	Total Bad Debt Expense	<u>\$ 253,213</u>	<u>\$ 293,686</u>	<u>\$ 316,629</u>	<u>\$ 400,116</u>
6					
7	Adjustment		\$ 40,473	\$ 22,943	\$ 83,488
8					
9					

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

	2023	2022	2021
Historic Uncollectable Expense	\$ 253,213	\$ 346,201	\$ 158,160
Historic Test Year Revenues	50,225,535	50,282,489	37,320,528
Effective Uncollectable Rate	0.504%	0.689%	0.424%
Average 3 Year Uncollectable Rate	0.539%		

	Future Test Year	Fully Projected Future Test Year Under Present Rates 10/31/2025	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
Revenues	\$ 54,505,607	\$ 58,763,695	\$ 74,258,315
Uncollectable Expense	\$ 293,686	\$ 316,629	\$ 400,116

Line No.	GL A/C #	Categories	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	70251	FICA Taxes	\$ 704,519 (a)	\$ 868,216	\$ 890,909
2	70252	Federal Unemployment Taxes		5,040	5,040
3	70253	State Unemployment Taxes		22,270	22,270
4	91460	Worker compensation	19,062	46,710	48,098
5	91500	Employee Pension Cost	367,354	618,677	632,288
6	91550	Post Retirement Health Care Accrued	75,249	(852,171)	(870,919)
7	91700	Employee Group Health & Life	920,667	1,562,536	1,596,912
8	91800	Employee 401K	370,081	\$ 432,635	\$ 444,828
9	91850	Other Employee Benefits	65	\$ 66	\$ 68
10	91860	Other Awards	-	-	-
11		Total Costs	\$ 2,456,996	\$ 2,703,978	\$ 2,769,494
12					
13		Account 90950/90953 (A/G)			
14					
15		Fringe Benefits Capitalized/Transferred Out/Other Accounts	\$ (858,940)	\$ (1,014,956)	\$ (1,039,548)
16					
17		Total Fringe Benefits Transferred	\$ (858,940)	\$ (1,014,956)	\$ (1,039,548)
18					
19					
20					
21		Net Transferred In/Out % (3 Yr Avg)	-37.54%		
22					
23		Inflation Rate:			
24		Future Test Year	2.375%		
25		Fully Projected Future Test Year	2.200%		
26					
27		Reference Notes:			
28		(a) Includes Federal and State Unemployment Taxes.			
29					

Line No.	Description	12 Months Ended 12/31/2017	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 818,918	\$ 828,711 (a)	\$ 846,943 (b)
3	Bethel Water	14,238	14,408 (a)	14,725 (b)
2	Mahoning Township	12,326	12,474 (a)	12,748 (b)
4				
5	Total Office Expense and Utilities	<u>\$ 845,482</u>	<u>\$ 855,593</u>	<u>\$ 874,416</u>
6				
7	Adjustment		\$ 10,111	\$ 18,823
8				
9				
10		Office Expense and Utilities		
11	<u>Year</u>			
12	2021	\$ 833,531		
13	2022	828,219		
14	2023	845,482		
15	3 Year Average	\$ 835,744		
16				
17	Inflation Rate:			
18	Future Test Year	2.375%		
19	Fully Projected Future Test Year	2.200%		
20				
21	Reference Notes:			
22	(a) Based upon three year average with Future Test Year inflation rate			
23	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate			

Line No.	Description	12 Months Ended 12/31/2017	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 368,844	\$ 356,718 (a)	\$ 367,528 (b)
2	Bethel Water	16,405	15,866 (a)	16,347 (b)
3	Mahoning Township	37,605	36,369 (a)	37,471 (b)
4				
5	Total Postage and Air Freight	<u>\$ 422,855</u>	<u>\$ 408,953</u>	<u>\$ 421,346</u>
6				
7	Adjustment		\$ (13,902)	\$ 12,393
8				
9				
	<u>Year</u>	<u>Services Expense</u>		
10	2021	\$ 373,638		
11	2022	394,283		
12	2023	422,855		
13				
14	3 Year Average	\$ 396,925		
15				
16	Postage Rate:			
17	2023	\$ 0.66		
18	2024	0.68		
19	Percent Change	<u>3.03%</u>		
20				
21	Reference Notes:			
22	(a) Based upon three year average with the 2023 to 2024 postage rate percentage change.			
23	(b) Based upon Future Test Year cost with the 2023 to 2024 postage rate percentage change.			

Line No.	Description	12 Months Ended 12/31/2017	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 144,824	\$ 160,148	\$ 163,671
2	Bethel Water	434	480	490
3	Mahoning Township	791	875	894
4				
5	Total Other O&M	<u>\$ 146,049</u>	<u>\$ 161,503</u>	<u>\$ 165,056</u>
6				
7	Adjustment		\$ 15,453	\$ 3,553
8				
9				
10				
11		Other O&M		
12	Year	Expense		
13	2022	169,463		
14	2023	146,049		
15				
16	2 Year Average	\$ 157,756		
17				
18	Inflation Rate:			
19	Future Test Year	2.38%		
20	Fully Projected Future Test Year	2.20%		
21				
22	Reference Notes:			
23	(a) Based upon two year average with Future Test Year inflation rate.			
24	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	Customer Assistance Program:			
2	VW Pennsylvania	-	-	\$ 1,000,000
3				
4	Total Customer Assistance Program Expense			<u>\$ 1,000,000</u>
5				
6	Adjustment		\$ -	\$ 1,000,000
7				
8	Reference Notes:			
9	(a) Please reference Company Witness Jordan and Company Witness Cagle direct testimony			
10	for descriptions of the Customer Assistance Program.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	Transaction Costs - Amortized	\$ -	\$ -	\$ 117,570
2				
3	Total Transaction Costs Acquisition Adjustments		\$ -	\$ 117,570
4				
5	Adjustment		\$ -	\$ 117,570
6				
7	Acquisition Transaction Costs	Total	Amortize Over 5 Years	
8	Kensington	\$ 28,240	\$ 5,648	
9	Mahoning	543,227	108,645	
10	Overbrook	16,381	3,276	
11	Total	\$ 587,848	\$ 117,570	

Line No.	Description			
1	Source: Blue Chip Financial Forecasts September 1, 2023			
2				
3	Consumer Price Index			
4				
5	Future Test Year:			
6		Annual		Quarter
7	1Q2024		2.40%	0.60%
8	2Q2024		2.30%	0.58%
9	3Q2024		2.50%	0.63%
10	4Q2024		2.30%	0.58%
11				
12	Inflation Adjustment:			<u>2.38%</u>
13				
14	Fully Projected Future Test Year:			
15		Annual		Quarter
16	1Q2025		2.20%	0.55%
17	2Q2025		2.20% (a)	0.55%
18	3Q2025		2.20% (a)	0.55%
19	4Q2025		2.20% (a)	0.55%
20				
21	Inflation Adjustment:			<u>2.20%</u>
22				
23	Reference Notes:			
24	(a) Index not available, used 1Q of 2025 index.			

Line No.	Description	12 Months Ended 12/31/2017	Future Test Year	Fully Projected Future Test Year
1	Real Estate Taxes	\$ 440,481	\$ 335,638 (a)	\$ 343,022 (b)
2	Bethel	-	-	-
3	Mahoning Township	6,692	6,851	7,001
4				
5	Total Real Estate Taxes	<u>\$ 447,173</u>	<u>\$ 342,489</u>	<u>\$ 350,024</u>
6				
7	Adjustment		\$ (104,684)	\$ 7,535
8				
9				
10				
11	Description	12 Months Ended 12/31/2023	Future Test Year	Fully Projected Future Test Year
12				
13	PURTA	\$ 268,555	\$ 274,933	\$ 280,982
14	Less Refund	112,629	-	-
15	Property Tax	59,297	60,705	62,041
16				
17	Total	\$ 440,481	\$ 335,638	\$ 343,022
18				
19	Inflation Rate:			
20	Future Test Year	2.38%		
21	Fully Projected Future Test Year	2.20%		
22				
23	Reference Notes:			
24	(a) Based upon historic test year (less refund), with Future Test Year inflation rate.			
25	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Historical:

	12-Months Ending 12/31/2017	Future Test Year	Fully Projected Future Test Year
Total Water	\$ 704,519	895,525	918,219
Adjustment		\$ 191,007	\$ 22,694

Future Test Year

	FICA	Medicare	FUI	SUI	Total
Total Water	702,437	165,779	5,040	22,270	\$ 895,525
FTY Tax Rates	FICA	Medicare	FUI	SUI	
2024	6.20%	1.45%	0.600%	2.3905%	

Fully Projected Future Test Year

	FICA	Medicare	FUI	SUI	Total
Total Water	720,572	170,338	5,040	22,270	\$ 918,219
FPFTY Tax Rates	FICA	Medicare	FUI	SUI	
2025	6.20%	1.45%	0.600%	2.3905%	

Reference Notes:

(a) See workpaper GRH-3-1.

Historical:

	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
VW Pennsylvania	\$ 8,788,099	10,771,505	12,561,109
Depreciation on CIAC/Advances	-	(1,350,403)	(1,245,535)
Bethel Water	40,552	118,674	150,495
Depreciation on CIAC/Advances	-	(77,401)	(92,911)
Mahoning Township	-	208,531	217,967
Depreciation on CIAC/Advances	-	-	-
	<u>\$ 8,828,651</u>	<u>\$ 9,670,905</u>	<u>\$ 11,591,125</u>
Depreciation Expense Adjustment			
VW Pennsylvania Adjustment		633,003	1,894,472
Mahoning Township Adjustment		208,531	9,436
Bethel Water Adjustment		721	16,312
Total		<u>842,255</u>	<u>1,920,219</u>
Amortization of Acquisition Adjustments			
Brown Manor		57,744	57,744
Kensington			22,500
Overbrook			27,330
Mahoning Township			122,766
		<u>57,744</u>	<u>230,340</u>

Reference Notes:

(a) Data provided by Company.

Line No.	Description	Sep-23 Federal Income Tax Current Rates	Sep-23 State Income Tax Current Rates	Sep-24 Federal Income Tax Current Rates	Sep-24 State Income Tax Current Rates	Sep-24 Total Income Taxes	Oct-25 Federal Income Tax Current Rates	Oct-25 State Income Tax Current Rates	Oct-25 Total Income Taxes	Oct-25 Federal Income Tax Proposed Rates	Oct-25 State Income Tax Proposed Rates	Oct-25 Total Income Taxes Proposed Rates
1	Operating Income Before Income Taxes	\$ 23,291,220	\$ 23,291,220	\$ 20,168,009	\$ 20,168,009	\$ 40,336,018	\$ 20,340,832	\$ 20,340,832	\$ 40,681,664	\$ 35,656,937	\$ 35,656,937	\$ 71,313,874
2	Interest Expense (1)	6,121,674	6,121,674	6,923,934	6,923,934	13,045,568	7,537,520	7,537,520	15,075,040	7,537,520	7,537,520	15,075,040
3	State Income Tax	1,030,012	1,030,012	651,441	651,441	1,681,453	582,266	582,266	1,164,532	1,823,695	1,823,695	3,647,390
4	Repair Adjustment on 2023 Additions	2,465,323	2,465,323	1,997,215	1,997,215	4,462,538	1,914,088	1,914,088	3,828,176	1,914,088	1,914,088	3,828,176
5	Repair Adjustment on 2024 Additions											
6	Repair Adjustment on 2025 Additions											
7	Excess Of Tax Depreciation Over Book	3,325,662	3,556,903	3,459,696	3,685,154	14,036,511	3,461,880	3,705,528	7,167,408	3,461,880	3,705,528	7,167,408
8	Taxable Income	\$ 10,348,548	\$ 11,147,320	\$ 7,135,722	\$ 7,561,705	\$ 36,339,299	\$ 6,845,078	\$ 7,183,696	\$ 14,028,774	\$ 20,919,754	\$ 22,499,801	\$ 43,419,555
9	Income Tax Rate	21.00%	9.24%	21.00%	8.62%		21.00%	8.11%		21.00%	8.11%	
10	Pre Forma Income Tax : Current	2,173,195	1,030,012	1,498,502	651,441	5,353,150	1,437,466	582,266	2,019,732	4,393,148	1,823,695	6,216,843
11	CTA Adjustment											
12	Amortization of Flow through Taxes											
13	Amortization of Income Tax Credit											
14	Total - Current Income Taxes	\$ 2,173,195	\$ 1,030,012	\$ 1,498,502	\$ 651,441	\$ 5,353,150	\$ 1,437,466	\$ 582,266	\$ 2,019,732	\$ 4,393,148	\$ 1,823,695	\$ 6,216,843
15	Deferred Income Tax:											
16	Repair Adjustment			\$ 1,997,215		\$ 1,997,215	1,914,088		\$ 1,914,088			\$ 1,914,088
17	Less: State Deduction (Fr. Sch.6-6)			21,000		21,000	21,000		21,000			21,000
18	Deferred Income Tax - Repair Adjustment			419,415		419,415	401,958		401,958			401,958
19	Excess Of Tax Depreciation Over Book			\$ 3,459,696		\$ 3,459,696	3,461,880		\$ 3,461,880			\$ 3,461,880
20	Less: State Deferred Income Tax			21,000		21,000	21,000		21,000			21,000
21	Income Tax Rate			726,536		726,536	726,995		726,995			726,995
22	Deferred Income Tax - Tax/Book Deprec.			1,145,951		1,145,951	1,128,953		1,128,953			1,128,953
23	Total Deferred Income Tax (L-18+L22)			\$ 2,644,453		\$ 2,644,453	\$ 2,566,420		\$ 2,566,420			\$ 2,566,420
24	Total Income Taxes (L-14+L22)	\$ 2,173,195	\$ 1,030,012	\$ 2,644,453	\$ 651,441	\$ 6,397,061	\$ 2,566,420	\$ 582,266	\$ 3,148,686	\$ 5,522,102	\$ 1,823,695	\$ 7,345,797
Adjustment												
25	Rate Base	\$ 289,304,070	\$ 289,304,070	\$ 327,218,068	\$ 327,218,068	\$ 1,193,842,276	\$ 356,215,489	\$ 356,215,489	\$ 712,430,978	\$ 356,215,489	\$ 356,215,489	\$ 712,430,978
26	Weighted Cost Of Debt	2.12%	2.12%	2.12%	2.12%		2.12%	2.12%		2.12%	2.12%	
27	Interest Expense (1)	\$ 6,121,674	\$ 6,121,674	\$ 6,923,934	\$ 6,923,934	\$ 26,191,116	\$ 7,537,520	\$ 7,537,520	\$ 15,075,040	\$ 7,537,520	\$ 7,537,520	\$ 15,075,040

Line No.	Description	Sep-23 Federal Income Tax Current Rates	Sep-23 State Income Tax Current Rates	Sep-24 Federal Income Tax Current Rates	Sep-24 State Income Tax Current Rates	Sep-24 Total Income Taxes	Oct-25 Federal Income Tax Current Rates	Oct-25 State Income Tax Current Rates	Oct-25 Total Income Taxes	Oct-25 Federal Income Tax Proposed Rates	Oct-25 State Income Tax Proposed Rates	Oct-25 Total Income Taxes Proposed Rates
1	Operating Income Before Income Taxes	\$ 23,059,790	\$ 23,059,790	\$ 20,169,858	\$ 20,169,858	\$ 43,319,648	\$ 20,558,076	\$ 20,558,076	\$ 41,116,152	\$ 35,023,605	\$ 35,023,605	\$ 70,047,210
2	Interest Expense (1)	5,975,911	5,975,911	6,782,405	6,782,405	12,758,316	7,403,405	7,403,405	14,806,810	7,403,405	7,403,405	14,806,810
3	State Income Tax	1,257,163	2,408,834	674,189	1,954,135	3,132,323	619,497	1,877,110	2,496,607	1,791,984	1,877,110	3,669,094
4	Repair Adjustment on 2023 Additions	2,408,834	1,954,135	1,954,135	1,954,135	7,866,140	1,877,110	1,877,110	3,754,220	1,877,110	1,877,110	3,754,220
5	Repair Adjustment on 2024 Additions											
6	Repair Adjustment on 2025 Additions											
7	Excess Of Tax Depreciation Over Book	3,252,061	3,478,215	3,386,821	3,607,562	13,724,664	3,395,498	3,634,532	7,030,030	3,395,498	3,634,532	7,030,030
8	Taxable Income	\$ 12,574,654	\$ 13,605,663	\$ 7,372,308	\$ 7,825,756	\$ 36,178,827	\$ 7,262,565	\$ 7,643,028	\$ 14,905,593	\$ 20,555,608	\$ 22,108,558	\$ 42,664,166
9	Income Tax Rate	21.00%	9.24%	21.00%	8.62%		21.00%	8.11%		21.00%	8.11%	
10	Pro Forma Income Tax - Current	2,640,677	1,257,163	1,548,185	674,189	6,119,203	1,525,139	619,497	2,144,636	4,316,678	1,791,984	6,108,662
11	CTA Adjustment											
12	Amortization of Flow through Taxes											
13	Amortization of Income Tax Credit											
14	Total - Current Income Taxes	\$ 2,640,677	\$ 1,257,163	\$ 1,548,185	\$ 674,189	\$ 6,119,203	\$ 1,525,139	\$ 619,497	\$ 2,144,636	\$ 4,316,678	\$ 1,791,984	\$ 6,108,662
15	Deferred Income Tax:											
16	Repair Adjustment			\$ 1,954,135		\$ 1,954,135			\$ 1,877,110			\$ 1,877,110
17	Less: State Deduction (Fr. Sch.6-6)			21.00%		410,368			21.00%			21.00%
18	Deferred Income Tax - Repair Adjustment			\$ 3,386,821		\$ 3,386,821			\$ 3,395,498			\$ 3,395,498
19	Excess Of Tax Depreciation Over Book			21.00%		713,065			21.00%			21.00%
20	Less: State Deferred Income Tax			711,232		1,121,601			713,065			713,065
21	Income Tax Rate			1,121,601		1,121,601			1,107,248			1,107,248
22	Deferred Income Tax - Tax/Book Deprec.											
23	Total Deferred Income Tax (L18+L22)			\$ 2,669,765	\$ 674,189	\$ 3,343,954	\$ 2,632,387	\$ 619,497	\$ 3,251,883	\$ 5,423,926	\$ 1,791,984	\$ 7,215,909
24	Total Income Taxes (L14+L22)	\$ 2,640,677	\$ 1,257,163	\$ 2,669,765	\$ 674,189	\$ 3,343,974	\$ 2,632,387	\$ 619,497	\$ 3,251,883	\$ 5,423,926	\$ 1,791,984	\$ 7,215,909
Adjustment												
25	Rate Base	\$ 282,415,470	\$ 282,415,470	\$ 320,529,548	\$ 320,529,548	\$ 602,944,918	\$ 349,877,351	\$ 349,877,351	\$ 699,754,702	\$ 349,877,351	\$ 349,877,351	\$ 699,754,702
26	Weighted Cost Of Debt	2.12%	2.12%	2.12%	2.12%		2.12%	2.12%		2.12%	2.12%	
27	Interest Expense (1)	\$ 5,975,911	\$ 5,975,911	\$ 6,782,405	\$ 6,782,405	\$ 13,758,316	\$ 7,403,405	\$ 7,403,405	\$ 14,806,810	\$ 7,403,405	\$ 7,403,405	\$ 14,806,810

Line No.	Description	Sep-23		Sep-24		Sep-24		Sep-24		Oct-25		Oct-25		Oct-25		Oct-25	
		Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Total Income Tax Proposed Rates	Total Income Tax Proposed Rates
1	Operating Income Before Income Taxes	\$ 231,429	\$ 231,429	\$ (1,849)	\$ (1,849)	\$ (217,244)	\$ (217,244)	\$ (217,244)	\$ (217,244)	\$ 633,332	\$ 633,332	\$ 633,332	\$ 633,332	\$ 633,332	\$ 633,332	\$ 633,332	\$ 633,332
2	Interest Expense (1)	145,763	145,763	141,529	141,529	134,115	134,115	134,115	134,115	134,115	134,115	134,115	134,115	134,115	134,115	134,115	134,115
3	State Income Tax	645	645	(22,748)	(22,748)	(37,231)	(37,231)	(37,231)	(37,231)	31,712	31,712	31,712	31,712	31,712	31,712	31,712	31,712
4	Repair Adjustment on 2023 Additions	56,489	56,489	43,080	43,080	36,978	36,978	36,978	36,978	36,978	36,978	36,978	36,978	36,978	36,978	36,978	36,978
5	Repair Adjustment on 2024 Additions																
6	Repair Adjustment on 2025 Additions																
7	Excess Of Tax Depreciation Over Book	73,601	78,688	72,875	77,592	66,382	70,996	66,382	70,996	66,382	70,996	66,382	70,996	66,382	70,996	66,382	70,996
8	Taxable Income	\$ 11,421	\$ 6,979	\$ (236,586)	\$ (264,051)	\$ (417,488)	\$ (459,333)	\$ (417,488)	\$ (459,333)	\$ 364,146	\$ 391,243	\$ 364,146	\$ 391,243	\$ 364,146	\$ 391,243	\$ 364,146	\$ 391,243
9	Income Tax Rate	21.00%	9.24%	21.00%	8.62%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%
10	Pro Forma Income Tax : Current	2,398	645	(49,663)	(22,748)	(87,672)	(37,231)	(87,672)	(37,231)	76,471	31,712	76,471	31,712	76,471	31,712	76,471	31,712
11	CTA Adjustment																
12	Amortization of Flow through Taxes																
13	Amortization of Income Tax Credit																
14	Total - Current Income Taxes	\$ 2,398	\$ 645	\$ (49,663)	\$ (22,748)	\$ (87,672)	\$ (37,231)	\$ (87,672)	\$ (37,231)	\$ 76,471	\$ 31,712	\$ 76,471	\$ 31,712	\$ 76,471	\$ 31,712	\$ 76,471	\$ 31,712
	Deferred Income Tax:																
15	Repair Adjustment			\$ 43,080		36,978		36,978		36,978		36,978		36,978		36,978	
16	Less: State Deduction (Fr. Sch.6-6)			21,00%		21,00%		21,00%		21,00%		21,00%		21,00%		21,00%	
17	Income Tax Rate			9,047		7,765		7,765		7,765		7,765		7,765		7,765	
18	Deferred Income Tax - Repair Adjustment			\$ 72,875		66,382		66,382		66,382		66,382		66,382		66,382	
19	Excess Of Tax Depreciation Over Book																
20	Less: State Deferred Income Tax			21,00%		21,00%		21,00%		21,00%		21,00%		21,00%		21,00%	
21	Income Tax Rate			15,304		13,940		13,940		13,940		13,940		13,940		13,940	
22	Deferred Income Tax - Tax/Book Deprec.			24,351		21,705		21,705		21,705		21,705		21,705		21,705	
23	Total Deferred Income Tax (L 18+L22)			\$ (25,332)	\$ (22,748)	\$ (65,967)	\$ (37,231)	\$ (65,967)	\$ (37,231)	\$ 98,176	\$ 31,712	\$ 98,176	\$ 31,712	\$ 98,176	\$ 31,712	\$ 98,176	\$ 31,712
24	Total Income Taxes (L 14+L 22)	\$ 2,398	\$ 645	\$ (25,332)	\$ (22,748)	\$ (48,080)	\$ (48,080)	\$ (48,080)	\$ (48,080)	\$ 103,198	\$ 103,198	\$ 103,198	\$ 103,198	\$ 103,198	\$ 103,198	\$ 103,198	\$ 103,198
	Adjustment																
25	Rate Base	\$ 6,888,600	\$ 6,888,600	\$ 6,688,520	\$ 6,688,520	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138	\$ 6,338,138
26	Weighted Cost Of Debt	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
27	Interest Expense (1)	\$ 145,763	\$ 145,763	\$ 141,529	\$ 141,529	\$ 134,115	\$ 134,115	\$ 134,115	\$ 134,115	\$ 134,115	\$ 134,115	\$ 134,115	\$ 134,115	\$ 134,115	\$ 134,115	\$ 134,115	\$ 134,115

VEOLIA WATER PENNSYLVANIA INC.
HARRISBURG, PENNSYLVANIA

**INCOME STATEMENT AND
PRO FORMA REVENUES
AS OF OCTOBER 31, 2025**



GANNETT FLEMING

Excellence Delivered As Promised

VEOLIA WATER PENNSYLVANIA INC.

STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023, 2024 AND OCTOBER 31, 2025;
AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES FOR THE YEAR ENDING OCTOBER 31, 2026

Line No.	Description (1)	12 Months Ended 30-Sep-23 (2)		Pro Forma FTY Adjustments (3)		Pro Forma Present Rates, 30-Sep-24 (5)		Pro Forma FFYTY Adjustments and DSIC Adjustment (6)		Pro Forma Present Rates, 31-Oct-25 (8)		Supplement No. to Tariff Water Pa-PUC No. 7 (9)		Pro Forma 31-Oct-25 (10)
		\$		Ref.	Amount	Ref.	Amount	Ref.	Amount	Ref.	Amount	Ref.	Amount	
1	Operating Revenues	\$ 1,657,858		GRH-1	\$ (10,904)	\$ 1,646,954		GRH-1	\$ (10,904)	\$ 1,636,050		GRH-1	\$ 568,719	\$ 2,204,769
2														
3	Operating Revenue Deductions													
4	Operation and Maintenance	\$ 1,150,000		GRH-2	\$ (18,657)	\$ 1,131,343		GRH-2	\$ 23,806	\$ 1,155,148		GRH-2	\$ 3,643	\$ 1,158,791
5	Expenses	\$ 42		GRH-2	\$ 3	\$ 45		GRH-2	\$ 7	\$ 52		GRH-2	\$ -	\$ 52
6	Taxes Other than Income													
7														
8														
9	Depreciation	11,905		GRH-2	243,023	254,928		GRH-2	71,902	326,830		GRH-2	\$ -	326,830
10	Amortization of Acquisition Adjustment	-		GRH-2	-	-		GRH-2	153,034	153,034		GRH-2	\$ -	153,034
11	Amortization of Regulatory Asset	-		GRH-2	-	-		GRH-2	-	-		GRH-2	\$ -	-
12														
13	Total Operating Revenue Deductions	\$ 1,161,946		GRH-2	\$ 224,369	\$ 1,386,316		GRH-2	\$ 248,749	\$ 1,635,065		GRH-2	\$ 3,643	\$ 1,638,707
14														
15	Total Income Before Taxes and Return	\$ 495,911		GRH-2	\$ (235,273)	\$ 260,638		GRH-2	\$ (259,653)	\$ 985		GRH-2	\$ 565,076	\$ 566,061
16														
17	Less Federal and State Taxes	-		GRH-2	\$ 25,270	\$ 25,270		GRH-2	\$ (69,219)	\$ (43,949)		GRH-2	\$ 154,849	\$ 110,901
18														
19														
20	Net Operating Income Available for Return	\$ 495,911			\$ (260,544)	\$ 235,368			\$ (190,434)	\$ 44,933			\$ 410,227	\$ 455,161
21														
22	Rate Base	\$ 4,299,992		GRH-1.1	\$ 1,877,875	\$ 6,177,867			\$ (450,928)	\$ 5,726,939			\$ -	\$ 5,726,939
23														
24	Rate of Return	11.53%				3.81%				0.78%				7.95%
25														
26														
27														

VEOLIA WATER PENNSYLVANIA INC.

STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023, 2024 AND OCTOBER 31, 2021;
AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES FOR THE YEAR ENDING OCTOBER 31, 2022

Line No.	Description (1)	12 Months Ended 30-Sep-23 (2)		Pro Forma FTY Adjustments (3)		Pro Forma Present Rates, 30-Sep-24 (5)		Pro Forma FFYTY Adjustments and DSIC Adjustment (6)		Pro Forma Present Rates, 31-Oct-25 (8)		Supplement No. to Tariff Water Pas-PUC No. 7 (9)		Under Proposed Rates, Pro Forma 31-Oct-25 (10)
		\$		Ref.	Amount	Ref.	Amount	Ref.	Amount	Ref.	Amount	Ref.	Increase	
1	Operating Revenues	\$ 1,611,229		GRH-1	\$ (10,904)	\$ 1,600,324		GRH-1	\$ (10,904)	\$ 1,589,420		GRH-1	\$ 459,094	\$ 2,048,514
2														
3														
4	Operating Revenue Deductions													
5	Operation and Maintenance	\$ 1,054,514		GRH-2	\$ (20,859)	\$ 1,033,655		GRH-2	\$ 22,469	\$ 1,056,124		GRH-2	\$ 3,540	\$ 1,059,665
6	Expenses			GRH-2	\$ 0	\$ 4		GRH-2	\$ 0	\$ 4		GRH-2	\$ -	\$ 4
7	Taxes Other than Income													
8														
9														
10	Depreciation	-		GRH-2	239,879	239,879		GRH-2	70,060	309,939		GRH-2	-	309,939
11	Amortization of Acquisition Adjustment	-		GRH-2	-	-		GRH-2	153,034	153,034		GRH-2	-	153,034
12	Amortization of Regulatory Asset	-		GRH-2	-	-		GRH-2	-	-		GRH-2	-	-
13														
14	Total Operating Revenue Deductions	\$ 1,054,517		GRH-2	\$ 219,021	\$ 1,273,538		GRH-2	\$ 245,563	\$ 1,519,101		GRH-2	\$ 3,540	\$ 1,522,642
15														
16														
17	Total Income Before Taxes and Return	\$ 556,711		GRH-2	\$ (229,925)	\$ 326,787		GRH-2	\$ (256,468)	\$ 70,319		GRH-2	\$ 455,554	\$ 525,873
18														
19	Less Federal and State Taxes			GRH-2	\$ 47,840	\$ 47,840		GRH-2	\$ (67,194)	\$ (19,353)		GRH-2	\$ 124,837	\$ 105,483
20														
21														
22	Net Operating Income Available for Return	\$ 556,711		GRH-2	\$ (277,765)	\$ 278,946		GRH-2	\$ (189,274)	\$ 89,672		GRH-2	\$ 330,717	\$ 420,389
23														
24														
25	Rate Base	\$ 3,829,347		GRH+1.1	\$ 1,892,790	\$ 5,722,137		GRH+1.1	\$ (432,681)	\$ 5,289,456		GRH+1.1	\$ -	\$ 5,289,456
26														
27	Rate of Return	14.54%				4.87%				1.70%				7.95%
28														

VEOLIA WATER PENNSYLVANIA INC.

STATEMENT OF THE CALCULATION OF THE RATE OF RETURN UNDER PRESENT RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023, 2024 AND OCTOBER 31, 2021;
AND THE ANTICIPATED RATE OF RETURN UNDER PROPOSED RATES FOR THE YEAR ENDING OCTOBER 31, 2022

Line No.	Description (1)	12 Months Ended 30-Sep-23 (2)		Pro Forma FTY Adjustments (3)		Pro Forma Present Rates, 30-Sep-24 (5)		Pro Forma FFYTY Adjustments and DSIC Adjustment (6)		Pro Forma Present Rates, 31-Oct-25 (8)		Supplement No. to Tariff Water Pas-PUC No. 7 (9)		Under Proposed Rates, Pro Forma 31-Oct-25 (10)
		\$		Ref.	Amount	Ref.	Amount	Ref.	Amount	Ref.	Amount	Ref.	Amount	
1	Operating Revenues	\$ 46,629		GRH-1	\$ -	GRH-1	\$ 46,629	GRH-1	\$ -	GRH-1	\$ 46,629	GRH-1	\$ 109,625	\$ 156,255
2														
3														
4	Operating Revenue Deductions													
5	Operation and Maintenance	\$ 95,486		GRH-2	\$ 2,201	GRH-2	\$ 97,687	GRH-2	\$ 1,337	GRH-2	\$ 99,024	GRH-2	\$ 102	\$ 99,127
6	Expenses	\$ 38		GRH-2	\$ 3	GRH-2	\$ 41	GRH-2	\$ 7	GRH-2	\$ 48	GRH-2	\$ -	\$ 48
7	Taxes Other than Income													
8														
9														
10	Depreciation	11,905		GRH-2	3,144	GRH-2	15,049	GRH-2	1,842	GRH-2	16,891	GRH-2	\$ -	16,891
11	Amortization of Acquisition Adjustment	-		GRH-2	-	GRH-2	-	GRH-2	-	GRH-2	-	GRH-2	\$ -	-
12	Amortization of Regulatory Asset	-		GRH-2	-	GRH-2	-	GRH-2	-	GRH-2	-	GRH-2	\$ -	-
13														
14	Total Operating Revenue Deductions	\$ 107,429		GRH-2	\$ 5,349	GRH-2	\$ 112,778	GRH-2	\$ 3,185	GRH-2	\$ 115,963	GRH-2	\$ 102	\$ 116,066
15														
16														
17	Total Income Before Taxes and Return	\$ (60,800)		GRH-2	\$ (5,349)	GRH-2	\$ (66,149)	GRH-2	\$ (3,185)	GRH-2	\$ (69,334)	GRH-2	\$ 109,523	\$ 40,189
18														
19	Less Federal and State Taxes	\$ -		GRH-2	\$ (22,570)	GRH-2	\$ (22,570)	GRH-2	\$ (2,025)	GRH-2	\$ (24,595)	GRH-2	\$ 30,013	\$ 5,417
20														
21														
22	Net Operating Income Available for Return	\$ (60,800)		GRH-2	\$ 17,222	GRH-2	\$ (43,578)	GRH-2	\$ (1,160)	GRH-2	\$ (44,739)	GRH-2	\$ 79,510	\$ 34,771
23														
24														
25														
26	Rate Base	\$ 470,645		GRH+1.1	\$ (14,915)	GRH+1.1	\$ 455,730	GRH+1.1	\$ (18,246)	GRH+1.1	\$ 437,484	GRH+1.1	\$ -	\$ 437,484
27														
28	Rate of Return	-12.92%					-9.56%				-10.23%			7.95%

VEOLIA WATER PENNSYLVANIA INC.
WASTEWATER OPERATIONS
ORIGINAL COST MEASURE OF VALUE AS OF SEPTEMBER 30, 2023,
SEPTEMBER 30, 2024 AND OCTOBER 31, 2025

Mahoning Township	As of 9/30/2023	As of 9/30/2024	As of 10/31/2025
Original Cost of Utility Plant In Service	(a) \$ 4,972,748	\$ 7,103,751	\$ 7,157,751
Mahoning Acquisition Adj	(a) 1,530,341	1,530,341	1,377,307
Less: Accumulated Depreciation	(a) <u>(2,686,623)</u>	<u>(2,925,752)</u>	<u>(3,260,894)</u>
Net Utility Plant	3,816,466	5,708,340	5,274,164
CIAC and Contributions	-	-	-
Add:			
Deferred Taxes	\$ -	\$ -	\$ -
Regulatory Liability	-	-	-
Materials and Supplies	-	-	-
Cash Working Capital	<u>12,881</u>	<u>13,797</u>	<u>15,292</u>
Total Original Cost Measure of Value	<u>\$ 3,829,347</u>	<u>\$ 5,722,137</u>	<u>\$ 5,289,456</u>

(a) Source: Data provided by Company.

Columbia County	As of 9/30/2023	As of 9/30/2024	As of 10/31/2025
Original Cost of Utility Plant In Service	(a) \$ 437,003	\$ 437,003	\$ 437,003
Less: Accumulated Depreciation	(a) <u>30,390</u>	<u>15,341</u>	<u>(2,957)</u>
Net Utility Plant	467,393	452,344	434,046
CIAC and Contributions	-	-	-
Add:			
Deferred Taxes	\$ -	\$ -	\$ -
Regulatory Liability	-	-	-
Materials and Supplies	-	-	-
Cash Working Capital	<u>3,252</u>	<u>3,386</u>	<u>3,438</u>
Total Original Cost Measure of Value	<u>\$ 470,645</u>	<u>\$ 455,730</u>	<u>\$ 437,484</u>
Total Wastewater Original Cost Measure of Value	\$ 4,299,992	\$ 6,177,867	\$ 5,726,939

(a) Source: Data provided by Company.

VEOLIA WASTEWATER PENNSYLVANIA INC.

<u>TYPE OF CAPITAL</u>	<u>RATIOS</u>	<u>COST RATE</u>	<u>WEIGHTED COST RATE</u>
LONG-TERM DEBT	46.00%	4.60%	2.12%
COMMON EQUITY	54.00%	10.80%	5.83%
TOTAL	100.00%		7.95%

Source: Direct testimony of Harold Walker III.

VEOLIA WASTEWATER PENNSYLVANIA INC.

SUMMARY OF PRO FORMA REVENUES UNDER PROPOSED RATES FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2024 AND OCTOBER 31, 2025
AND THE CALCULATION OF THE REVENUE INCREASE UNDER PROPOSED RATES

Customer Classification (1)	Pro Forma Revenues, Present Rates (Schedule 4) (2)	Bill Analysis Revenues, Proposed Rates (Schedule 3) (3)	Adjustment Factor (Sch. 4, col 4) (4)	Revenues, Proposed Rates (5)=(4)X(3) (5)	Pro Forma Adjustments Proposed Rates (Schedules 3 and 7) (6)	Total Pro Forma Revenue Proposed Rates (7)=(5)+(6) (7)	Proposed Increase (8)=(7)-(2) (8)	Percent Increase (9)
COMBINED METERED SALES								
Residential	\$ 889,534	\$ 1,236,787	0.99999980	\$ 1,236,787	\$ (9,015)	\$ 1,227,771	\$ 338,238	38.0%
Non-Residential	746,309	978,624	1.00008690	978,709	(1,919)	976,790	230,482	30.9%
Total Wastewater Sales	1,635,842	2,215,411		2,215,495	(10,934)	2,204,561	568,719	34.8%
Other Operating Revenues	207	207		207		207	-	0.0%
Total	\$ 1,636,050	\$ 2,215,618		\$ 2,215,703	\$ (10,934)	\$ 2,204,769	\$ 568,719	34.8%

VEOLIA WASTEWATER PENNSYLVANIA INC.

SUMMARY OF APPLICATION OF PROPOSED RATES TO CUSTOMER BILL ANALYSIS AND PRO FORMA ADJUSTMENTS
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024 AND OCTOBER 31, 2025

	Rate Zone (1)	Residential (2)	Commercial (3)	Industrial (4)	Metered Total (5)
<u>Proposed Rate Application, Schedule 6</u>					
Sales for Mahoning Township		\$ 1,236,787	\$ 822,383		\$ 2,059,170
Sales for Columbia County			60,824	95,417	156,241
Total		<u>\$ 1,236,787</u>	<u>\$ 883,207</u>	<u>\$ 95,417</u>	<u>\$ 2,215,411</u>
<u>Pro Forma Adjustments, Schedule 9 - 2024 and 2025</u>					
Sales for Mahoning Township		\$ (9,015)	\$ (1,919)		\$ (10,934)
Sales for Columbia County					-
Total		<u>\$ (9,015)</u>	<u>\$ (1,919)</u>	<u>\$ -</u>	<u>\$ (10,934)</u>

VEOLIA WASTEWATER PENNSYLVANIA INC.

SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PRESENT RATES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2023 AND 2024 AND OCTOBER 31, 2025

Customer Classification (1)	Adjusted Revenues, Per Books Present Rates 09/30/2023 (a) (2)	Bill Analysis Revenues, Present Rates (Schedule 5) (3)	Ref.	Adjustment Factor (4)=(2)/(3)	Revenues Under Present Rates (5)=(4)X(3)	Pro Forma Adjustments Present Rates (Schedules 5 and 7) (6)	Add Back Annualized DSIC Revenue (7)	Total Pro Forma Revenue (8)=(5)+(6)+(7)
COMBINED METERED SALES								
Residential	\$ 902,694	\$ 902,694	Sch. 6	0.99999980	\$ 902,694	\$ (13,160)		\$ 889,534
Non-Residential	754,957	754,891	Sch. 6	1.000008690	754,957	(8,648)		746,309
Total Wastewater Sales	\$ 1,657,650	\$ 1,657,585			\$ 1,657,650	(21,808)	\$ -	\$ 1,635,842
Other Operating Revenues	207	207			207			207
Total	\$ 1,657,858	\$ 1,657,792			\$ 1,657,858	(21,808)	\$ -	\$ 1,636,050

(a) Excludes DSIC and Unbilled Revenue.

VEOLIA WASTEWATER PENNSYLVANIA INC.

SUMMARY OF APPLICATION OF PRESENT RATES TO CUSTOMER BILL ANALYSIS AND PRO FORMA ADJUSTMENTS
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023 AND 2024, AND OCTOBER 31, 2025

Rate Zone (1)	Residential (2)	Commercial (3)	Industrial (4)	Metered Total (5)
<u>Present Rate Application, Schedule 6</u>				
Sales for Mahoning Township	\$ 902,694	\$ 708,322		\$ 1,611,016
Sales for Columbia County		18,146	28,423	46,569
Total	<u>\$ 902,694</u>	<u>\$ 726,468</u>	<u>\$ 28,423</u>	<u>\$ 1,657,585</u>
<u>Pro Forma Adjustments - Schedule 9 - 2024</u>				
Sales for Mahoning Township	\$ (6,580)	\$ (4,324)		\$ (10,904)
Sales for Columbia County				-
Subtotal	<u>\$ (6,580)</u>	<u>\$ (4,324)</u>	<u>\$ -</u>	<u>\$ (10,904)</u>
<u>Pro Forma Adjustments - Schedule 9 - 2025</u>				
Sales for Mahoning Township	\$ (6,580)	\$ (4,324)		\$ (10,904)
Sales for Columbia County				-
Subtotal	<u>\$ (6,580)</u>	<u>\$ (4,324)</u>	<u>\$ -</u>	<u>\$ (10,904)</u>
Total Adjustments	\$ (13,160)	\$ (8,648)	\$ -	\$ (21,808)

VEOLIA WASTEWATER PENNSYLVANIA INC.

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
1			<u>Flat Rate Residential - Monthly - Mahoning Township</u>					
2	Flat Rate - EDUs							
3	5/8	16,062		\$ 56.20	\$ 902,694		\$ 77.00	\$ 1,236,787
4	Subtotal	16,062			902,694			1,236,787
5								
6	Total Residential	16,062			\$ 902,694			\$ 1,236,787
7								
8			<u>Commercial - Monthly - Mahoning Township</u>					
9	Minimum Charge - EDUs							
10	Rate 1	11,092		\$ 56.20	\$ 623,384		\$ 65.85	\$ 730,424
11	Rate 2	22		61.18	1,346		65.85	1,449
12	Fabtex	12		525.71	6,309		615.98	7,392
13	Atlantic Equipment	12		307.98	3,696		360.86	4,330
14	Geisinger - Justin Dr. II	12		2,191.67	26,300		2,568.00	30,816
15	Geisinger - Hughes North	12		1,264.43	15,173		1,481.54	17,778
16	Subtotal	11,162			676,208			792,189
17								
18	First Block (First 435,000)	-	2,082	5.6447	11,754	2,082	6.3790	13,283
19	Second Block (Over 435,000)	-	2,651	7.6800	20,360	2,651	6.3790	16,911
20	Subtotal	-	4,733		32,114	4,733		30,194
21								
22	Total Commercial	11,162	4,733		\$ 708,322	4,733		\$ 822,383
23								
24	Total	27,224	4,733		\$ 1,611,016	4,733		\$ 2,059,170

VEOLIA WASTEWATER PENNSYLVANIA INC.

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS
YEAR ENDED SEPTEMBER 30, 2023

Line No	Rate Block 1000 Gallons (1)	Number Of Bills (2)	Present Consumption (3)	Test Year Rate (4)	Revenue (5)	Proposed Consumption	Proposed Rate (6)	Proposed Revenue (7)
1	<u>Commercial - Monthly - Columbia County Operations</u>							
2								
3	Minimum Charge - EDUs							
4	Rate 3	60		\$ 277.08	16,625		\$ 928.50	\$ 55,710
5	Subtotal	60			16,625			55,710
6								
7	First Block (First 5,000) - (Min.)		31	-	-	31	\$ -	-
8	Second Block (Next 5,000)		120	2.2170	266	120	7.4540	893
9	Third Block (Next 90,000)		622	1.9950	1,240	622	6.7070	4,169
10	Fourth Block (Next 100,000)		9	1.7730	15	9	5.9610	52
11	Fifth Block (Over 200,000)		-	1.5520	-	-	5.2180	-
12	Subtotal	-	781		1,521	781		5,114
13								
14	Total Commercial	60	781		\$ 18,146	781		\$ 60,824
15								
16	<u>Industrial - Monthly - Columbia County Operations</u>							
17	Customer Charge							
18	Rate 3	47		277.08	\$ 12,893		\$ 928.50	\$ 43,206
19	Subtotal	47			12,893			43,206
20								
21	First Block (First 5,000) - (Min.)	-	24	-	-	24	-	-
22	Second Block (Next 5,000)		121	2.2170	269	121	7.4540	903
23	Third Block (Next 90,000)		1,107	1.9950	2,209	1,107	6.7070	7,427
24	Fourth Block (Next 100,000)		1,200	1.7730	2,128	1,200	5.9610	7,153
25	Fifth Block (Over 200,000)		7,039	1.5520	10,924	7,039	5.2180	36,728
26	Subtotal	-	9,491		15,530	9,491		52,211
27								
28	Total Industrial	47	9,491		\$ 28,423	9,491		\$ 95,417
29								
30	Total	107	10,272		\$ 46,569	10,272		\$ 156,241

VEOLIA WASTEWATER PENNSYLVANIA INC.

APPLICATION OF PRESENT RATES AND PROPOSED RATES TO PROFORMA ADJUSTMENTS
YEAR ENDED SEPTEMBER 30, 2023 AND 2024, AND OCTOBER 31, 2025

Rate Block 1000 Gallons (1)	Number Of Bills (2)	Total Consumption (3)	Test Year/Present Rate (4)	Revenue (5)	Proposed Rate (6)	Proposed Revenue (7)
<u>Residential - Monthly - Mahoning Township</u>						
Customer Charge						
5/8	(117)	-	\$ 56.20	\$ (6,580)	\$ 77.00	\$ (9,015)
Subtotal	(117)	-		(6,580)		(9,015)
Total Residential	(117)	-		(6,580)	-	(9,015)
<u>Commercial - Monthly - Mahoning Township</u>						
Customer Charge						
5/8		-	56.20	-	65.85	-
3/4		-	61.18	-	65.85	-
1	(12)	-	277.08	(3,325)	65.85	(790)
Subtotal	(12)	-		(3,325)		(790)
Test Year First Block (First 25)	-	(177)	5.6447	(999)	6.3790	(1,128)
Test Year Second Block (Over 25)	-	-	7.6800	-	6.3790	-
Subtotal	-	(177)		(999)		(1,128)
Total Class	(12)	(177)		(4,324)		(1,919)
Total	(129)	(177)		(10,904)		(10,934)

ADJUSTMENT 1 - CUSTOMER GROWTH REVENUE ADJUSTMENT UNDER PRESENT RATES
FOR THE TEST YEARS ENDING SEPTEMBER 30, 2023 AND 2024, AND OCTOBER 31, 2025

	<u>Residential</u>	<u>Commercial</u>	<u>Total</u>
<u>Historic TY Customer Growth Calculation</u>			
1 Actual Normalized Bills	16,062	11,162	27,224
2 Actual Annualized Bills	16,020	11,162	27,182
3 Projected Daily Usage in gallons (a)		491.35	491
4 Monthly Volumes per Normalization (1000 Gallons) Line 3 X30 /1000	-	14.74	
5 HTY Customer Annualized Growth Bills (Line 2-Line 1) Divided by 2	(21)	-	(21)
6 HTY Customer Annualized Growth Volumes (Line 4 X Line 5 / 2)	-	-	-
Priced At First Block	-		-
Priced At Second Block			-
<u>Historic TY Customer Growth Revenue Calculation</u>			
7 Average Service Charge	\$ 56.20	\$ 56.20	
8 Revenue From Service Charge (Line 7 X Line 5)	\$ (1,185)		
9 Volume Charge - First Block	0	5.6447	
Volume Charge - Second Block		7.68	
10 Revenue from Volumetric Charge (Line 9 X Line 6)			
Priced At First Block	\$ -	\$ -	
Priced At Second Block			
11 Total Historical TY Adjustment (Line 8 + Line 10)	<u>\$ (1,185)</u>		<u>\$ (1,185)</u>

ADJUSTMENT 1 - CUSTOMER GROWTH REVENUE ADJUSTMENT UNDER PRESENT RATES
FOR THE TEST YEARS ENDING SEPTEMBER 30, 2023 AND 2024, AND OCTOBER 31, 2025

	Residential	Commercial	Total
<u>Future Test Year Customer Growth Calculation</u>			
12 Forecasted Customer Growth	(4.0)	(0.5)	
13 Annualized Bills (Line 12 X 12)	(48)	(6)	
14 Average Volumes Per Normalization			
Priced At First Block	-	14.74	
Priced At Second Block			
15 Normalized Volumes (Line 13 X Line 14)	-	(88)	
16 Revenue From Service Charge (Line 7 X Line 13)	\$ (2,698)	\$ (337)	\$ (3,035)
17 Revenue from Volumetric Charge (Line 9 X Line 15)			
Priced At First Block	\$ -	\$ (499)	\$ (499)
Priced At Second Block	\$ -	\$ -	-
18 Total FTY Adjustment (Line 16 + Line 17)	<u>\$ (2,698)</u>	<u>\$ (836)</u>	<u>\$ (3,534)</u>

Fully Projected Future Test Year Customer Growth Calculation

19 Forecasted Customer Growth	(4.0)	(0.5)	
20 Annualized Bills (Line 12 X 12)	(48)	(6)	
21 Average Volumes Per Normalization			
Priced At First Block	-	14.74	
Priced At Second Block	-	-	
Total	<u>-</u>	<u>14.74</u>	
22 Normalized Volumes (Line 13 X Line 14)	-	(88)	
23 Revenue From Service Charge (Line 7 X Line 13)	\$ (2,698)	\$ (337)	\$ (3,035)
24 Revenue from Volumetric Charge (Line 9 X Line 15)			
Priced At First Block	\$ -	\$ (499)	\$ (499)
Priced At Second Block	\$ -	\$ -	1
25 Total FTY Adjustment (Line 16 + Line 17)	<u>\$ (2,698)</u>	<u>\$ (836)</u>	<u>\$ (3,534)</u>
Total Adjustment	\$ (6,580)	\$ (1,673)	\$ (8,253)

(a) For residential and commercial, see declining usage workpaper. For Industrial and Public, based on 2017 usage.

Number of Customers	Residential	Commercial
26 Period Ending 09/30/21	1,343.0	103.0
27 Period Ending 09/30/22	1,337.0	103.0
28 Historic Test Year Period Ending 09/30/23	1,335.0	102.0
29 Increase 2021-2022	(6.0)	-
30 Increase 2022-2023	(2.0)	(1.0)
31 Average Growth/(Decline)	(4.0)	(0.5)

VEOLIA WASTEWATER PENNSYLVANIA INC.
MAHONING TOWNSHIP
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
1,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
2,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
3,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
3,500	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
4,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
5,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
6,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
7,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
8,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
9,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
10,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
11,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
12,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
13,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
14,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
15,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
16,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
17,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
18,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
19,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
20,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
25,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
30,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
35,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
40,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
45,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
50,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
60,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
70,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
80,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
90,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
100,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
110,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
120,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
130,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
140,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
150,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
160,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
170,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%
180,000	\$ 56.20	\$ 77.00	\$ 20.80	37.01%

VEOLIA WASTEWATER PENNSYLVANIA INC.
MAHONING TOWNSHIP
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
2-INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 56.20	\$ 65.85	\$ 9.65	17.17%
1,000	\$ 61.84	\$ 72.23	\$ 10.38	16.79%
5,000	\$ 84.42	\$ 97.75	\$ 13.32	15.78%
10,000	\$ 112.65	\$ 129.64	\$ 16.99	15.09%
11,000	\$ 118.29	\$ 136.02	\$ 17.73	14.99%
12,000	\$ 123.94	\$ 142.40	\$ 18.46	14.90%
13,000	\$ 129.58	\$ 148.78	\$ 19.20	14.81%
14,000	\$ 135.23	\$ 155.16	\$ 19.93	14.74%
15,000	\$ 140.87	\$ 161.54	\$ 20.66	14.67%
16,000	\$ 146.52	\$ 167.91	\$ 21.40	14.61%
17,000	\$ 152.16	\$ 174.29	\$ 22.13	14.55%
18,000	\$ 157.80	\$ 180.67	\$ 22.87	14.49%
19,000	\$ 163.45	\$ 187.05	\$ 23.60	14.44%
20,000	\$ 169.09	\$ 193.43	\$ 24.34	14.39%
25,000	\$ 197.32	\$ 225.33	\$ 28.01	14.19%
30,000	\$ 235.72	\$ 257.22	\$ 21.50	9.12%
35,000	\$ 274.12	\$ 289.12	\$ 15.00	5.47%
40,000	\$ 312.52	\$ 321.01	\$ 8.49	2.72%
45,000	\$ 350.92	\$ 352.91	\$ 1.99	0.57%
50,000	\$ 389.32	\$ 384.80	\$ (4.52)	-1.16%
60,000	\$ 466.12	\$ 448.59	\$ (17.53)	-3.76%
75,000	\$ 581.32	\$ 544.28	\$ (37.04)	-6.37%
85,000	\$ 658.12	\$ 608.07	\$ (50.05)	-7.61%
95,000	\$ 734.92	\$ 671.86	\$ (63.06)	-8.58%
105,000	\$ 811.72	\$ 735.65	\$ (76.07)	-9.37%
115,000	\$ 888.52	\$ 799.44	\$ (89.08)	-10.03%
125,000	\$ 965.32	\$ 863.23	\$ (102.09)	-10.58%
135,000	\$ 1,042.12	\$ 927.02	\$ (115.10)	-11.05%
145,000	\$ 1,118.92	\$ 990.81	\$ (128.11)	-11.45%
155,000	\$ 1,195.72	\$ 1,054.60	\$ (141.12)	-11.80%
165,000	\$ 1,272.52	\$ 1,118.39	\$ (154.13)	-12.11%
175,000	\$ 1,349.32	\$ 1,182.18	\$ (167.14)	-12.39%
185,000	\$ 1,426.12	\$ 1,245.97	\$ (180.15)	-12.63%

VEOLIA WASTEWATER PENNSYLVANIA INC.
COLUMBIA COUNTY
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL AND INDUSTRIAL - MONTHLY
4-INCH METERS

CONSUMPTION GALLONS	BILLS UNDER			
	PRESENT RATES	PROPOSED RATES	INCREASE	
(1)	(2)	(3)	AMOUNT (4)	PERCENT (5)
0	\$ 277.08	\$ 928.50	\$ 651.42	235.10%
1,000	\$ 277.08	\$ 928.50	\$ 651.42	235.10%
5,000	\$ 277.08	\$ 928.50	\$ 651.42	235.10%
10,000	\$ 288.17	\$ 965.77	\$ 677.60	235.14%
15,000	\$ 298.14	\$ 999.30	\$ 701.16	235.18%
20,000	\$ 308.12	\$ 1,032.84	\$ 724.72	235.21%
25,000	\$ 318.09	\$ 1,066.37	\$ 748.28	235.24%
30,000	\$ 328.07	\$ 1,099.91	\$ 771.84	235.27%
35,000	\$ 338.04	\$ 1,133.44	\$ 795.40	235.30%
40,000	\$ 348.02	\$ 1,166.98	\$ 818.96	235.32%
45,000	\$ 357.99	\$ 1,200.51	\$ 842.52	235.35%
50,000	\$ 367.97	\$ 1,234.05	\$ 866.08	235.37%
100,000	\$ 467.72	\$ 1,569.40	\$ 1,101.68	235.55%
150,000	\$ 556.37	\$ 1,867.45	\$ 1,311.08	235.65%
200,000	\$ 645.02	\$ 2,165.50	\$ 1,520.48	235.73%
225,000	\$ 683.82	\$ 2,295.95	\$ 1,612.13	235.76%
250,000	\$ 722.62	\$ 2,426.40	\$ 1,703.78	235.78%
275,000	\$ 761.42	\$ 2,556.85	\$ 1,795.43	235.80%
300,000	\$ 800.22	\$ 2,687.30	\$ 1,887.08	235.82%
350,000	\$ 877.82	\$ 2,948.20	\$ 2,070.38	235.86%

VEOLIA WATER PENNSYLVANIA INC.

COMPARISON OF PRESENT AND PROPOSED RATES

		Mahoning Township Customers						
		Residential				Non-Residential		
<u>MTR SIZE</u>	Flat Rate Charge	Present	Proposed	%	<u>MTR SIZE</u>	Present	Proposed	%
		<u>Rate</u>	<u>Rate</u>	<u>Increase</u>		<u>Rate</u>	<u>Rate</u>	<u>Increase</u>
All Meter Sizes		\$ 56.20	\$ 77.00	37.011%	Rate 1	\$ 56.20	\$ 65.85	17.17%
					Rate 2	\$ 61.18	\$ 65.85	7.63%
					Rate 3	\$ 277.08	\$ 65.85	-76.23%
					Geisinger - Justin Dr. II	\$ 2,191.67	\$ 2,568.00	17.17%
					Geisinger - Huges North	\$ 1,264.43	\$ 1,481.54	17.17%
					Atlantic Equipment	\$ 307.98	\$ 360.86	17.17%
					FAB-TEX	\$ 525.71	\$ 615.98	17.17%
						Consumption Charge		
					First 435 MGL/No Blk Proposed	\$ 5.6447	\$ 6.3790	13.009%
					Over 435 MGL/No Blk Proposed	\$ 7.6800	\$ 6.3790	-16.940%

		Columbia County Customers		
		Non-Residential		
<u>MTR SIZE</u>	Service Charge	Present	Proposed	%
		<u>Rate</u>	<u>Rate</u>	<u>Increase</u>
All Meter Sizes		\$ 277.08	\$ 928.50	235.100%
	Consumption Charge			
First 5 MGL (Min)		\$ -	\$ -	
Next 5 MGL		2.2170	7.4540	236.22%
Next 90 MGL		1.9950	6.7070	236.19%
Next 100 MGL		1.7730	5.9610	236.21%
Over 200 MGL		1.5520	5.2180	236.21%

VEOLIA WATER PENNSYLVANIA INC.

HARRISBURG, PENNSYLVANIA

WASTEWATER PRO FORMA EXPENSE ADJUSTMENTS AS OF OCTOBER 31, 2025



GANNETT FLEMING

Excellence Delivered As Promised

Line No.	Account Number	Utility Operating Expenses	Adjustment No.	12-Months Ending 9/30/2023	Future Test Year Adjustments	Future Test Year 9/30/2024	Fully Projected Future Test Year Adjustments Present Rates	Fully Projected Future Test Year Present Rates 10/31/2025	Fully Projected Future Test Year Adjustments Proposed Rates	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
1	601.0	Labor Expense	1	\$ 48,598	\$ 1,385	\$ 49,983	\$ 1,375	\$ 51,358	\$ -	\$ 51,358
2	604.0	Employee Group Health & Life	2	7,179	171	7,350	162	7,511	-	7,511
3	604.0	Employee Pension Benefits	3	2,055	49	2,104	46	2,150	-	2,150
4	604.0	Employee Post Retirement Benefits Other than Pension	4	422	10	432	9	441	-	441
5	604.0	Other Employee Benefits	5	780	88	868	22	890	-	890
6	610.0	Purchased Water	6	-	-	-	-	-	-	-
7	615.0	Purchased Power	7	-	-	-	-	-	-	-
8	616.0	Fuel for Power Production	8	-	-	-	-	-	-	-
9	618.0	Chemicals	9	929	205	1,134	25	1,159	-	1,159
10	620.0	Materials and Supplies	10	3,801	1,248	5,049	111	5,160	-	5,160
11	634.0	Management and Service Fees	11	-	-	-	-	-	-	-
12	635.0	Lab Testing Fees	12	123,964	(14,339)	109,625	2,412	112,037	-	112,037
13	636.0	Outside Contractors	13	863,955	26,293	890,248	19,565	909,833	-	909,833
14	636.0	Outside Professional Services	14	81,451	(34,789)	46,662	1,027	47,688	-	47,688
15	641.0	Rental - Building/Real Property	15	-	-	-	-	-	-	-
16	642.0	Rental of Equipment	16	-	-	-	-	-	-	-
17	650.0	Transportation Expense	17	5,054	120	5,174	114	5,288	-	5,288
18	657.0	Prop& Gen Lib. Insurance	18	(62)	62	-	-	-	-	-
19	658.0	Worker Compensation	19	108	(13)	95	1	97	-	97
20	660.0	Advertising	20	-	-	-	-	-	-	-
21	666.0	Rate Case Expense - Amort	21	-	-	-	-	-	-	-
22	666.0	Regulatory Commission Expense	22	10,586	(70)	10,516	(70)	10,447	3,631	14,078
23	667.0	Amortization of Tax Reform Liability	22.1	-	-	-	-	-	-	-
24	670.0	Bad Debt Expense	23	98	(34)	64	(32)	32	11	43
25	675.0	Fringe Benefit Expense Transfer	24	0	(0)	-	-	-	-	-
26	675.6	Office Expense and Utilities	25	1,082	956	2,039	(982)	1,057	-	1,057
27	675.9	Postage and Air Freight Expense	26	-	-	-	-	-	-	-
28	Various	Other O&M	27	-	-	-	-	-	-	-
29		Customer Assistance Program	28	-	-	-	-	-	-	-
30		Adjustments for Acquisitions	29	-	-	-	-	-	-	-
31		Total Operation and Maintenance Expenses		\$ 1,150,000	\$ (18,657)	\$ 1,131,343	\$ 23,806	\$ 1,155,148	\$ 3,643	\$ 1,158,791
32		Inflation Rate Calculator	30	-	2.38%	-	2.20%	-	-	-
33		Taxes Other Than Income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34		Real Estate Tax	31	42	3	45	3	48	-	48
35		Payroll	32	-	-	-	-	-	-	-
36		Total Taxes Other Than Income		\$ 42	\$ 3	\$ 45	\$ 3	\$ 48	\$ -	\$ 48
37		Depreciation Expense		\$ 11,905	\$ 243,023	\$ 254,928	\$ 71,902	\$ 326,830	\$ -	\$ 326,830
38		Amortization of Acquisition Adjustment		-	-	-	153,034	153,034	-	153,034
39		Income Taxes		\$ -	\$ 25,270	\$ 25,270	\$ (69,219)	\$ (43,949)	\$ 154,849	\$ 110,901
40		Total		\$ 1,161,946	\$ 249,639	\$ 1,411,586	\$ 179,526	\$ 1,591,112	\$ 158,492	\$ 1,749,604

Line No.	Account Number	Utility Operating Expenses	Adjustment No.	12-Months Ending 9/30/2023	Future Test Year Adjustments	Future Test Year 9/30/2024	Fully Projected Future Test Year Adjustments Present Rates	Fully Projected Year Under Present Rates 10/31/2025	Fully Projected Future Test Year Adjustments Proposed Rates	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
1	601.0	Labor Expense	1	\$ 44,741	\$ 1,275	\$ 46,017	\$ 1,265	\$ 47,282	\$ -	\$ 47,282
2	604.0	Employee Group Health & Life	2	6,609	157	6,766	149	6,915	-	6,915
3	604.0	Employee Pension Benefits	3	1,892	45	1,937	43	1,979	-	1,979
4	604.0	Employee Post Retirement Benefits Other than Pension	4	388	9	397	9	406	-	406
5	604.0	Other Employee Benefits	5	718	84	802	20	823	-	823
6	610.0	Purchased Water	6	-	-	-	-	-	-	-
7	615.0	Purchased Power	7	-	-	-	-	-	-	-
8	616.0	Fuel for Power Production	8	-	-	-	-	-	-	-
9	618.0	Chemicals	9	929	205	1,134	25	1,159	-	1,159
10	620.0	Materials and Supplies	10	107	35	142	3	145	-	145
11	634.0	Management and Service Fees	11	-	-	-	-	-	-	-
12	635.0	Lab Testing Fees	12	4,060	(470)	3,590	79	3,669	-	3,669
13	636.0	Outside Contractors	13	28,292	861	29,154	641	29,795	-	29,795
14	636.0	Outside Professional Services	14	2,667	(1,139)	1,528	34	1,562	-	1,562
15	641.0	Rental - Building/Real Property	15	-	-	-	-	-	-	-
16	642.0	Rental of Equipment	16	-	-	-	-	-	-	-
17	650.0	Transportation Expense	17	4,653	111	4,763	105	4,868	-	4,868
18	657.0	Prop& Gen Lib. Insurance	18	(2)	2	-	-	-	-	-
19	658.0	Worker Compensation	19	100	(5)	95	1	96	-	96
20	660.0	Advertising	20	-	-	-	-	-	-	-
21	666.0	Rate Case Expense - Amort	21	-	-	-	-	-	-	-
22	666.0	Regulatory Commission Expense	22	298	(2)	296	(2)	294	102	396
23	667.0	Amortization of Tax Reform Liability	23	-	-	-	-	-	-	-
24	670.0	Bad Debt Expense	24	3	30	32	(32)	1	0	1
25	675.0	Fringe Benefit Expense Transfer	25	-	-	-	-	-	-	-
26	675.6	Office Expense and Utilities	26	30	1,003	1,034	(1,004)	30	-	30
27	675.9	Postage and Air Freight Expense	27	-	-	-	-	-	-	-
28	Various	Other O&M	28	-	-	-	-	-	-	-
29		Customer Assistance Program	29	-	-	-	-	-	-	-
30		Adjustments for Acquisitions	30	-	-	-	-	-	-	-
31		Total Operation and Maintenance Expenses		\$ 95,486	\$ 2,201	\$ 97,687	\$ 1,337	\$ 99,024	\$ 102	\$ 99,127
32		Inflation Rate Calculator	30		2.38%		2.20%			
33		Taxes Other Than Income								
34		Real Estate Tax	31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35		Payroll	32	\$ 38	\$ 3	\$ 41	\$ 3	\$ 44	\$ -	\$ 44
36		Total Taxes Other Than Income		\$ 38	\$ 3	\$ 41	\$ 3	\$ 44	\$ -	\$ 44
37		Depreciation Expense								
38		Amortization of Acquisition Adjustment	33	\$ 1,905	\$ 3,144	\$ 15,049	\$ 1,842	\$ 16,891	\$ -	\$ 16,891
39		Amortization of Regulatory Liability	34	\$ -	\$ (22,570)	\$ (22,570)	\$ (2,025)	\$ (24,595)	\$ 30,013	\$ 5,417
40		Income Taxes								
41		Total	47	\$ 107,429	\$ (17,222)	\$ 90,208	\$ 1,156	\$ 91,364	\$ 30,115	\$ 121,479

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VWW Pennsylvania	\$ 44,741	\$ 46,017 (a)	\$ 47,282 (b)
2	Mahoning Township	3,857	3,967 (a)	4,076 (b)
3				
4	Total Labor Expense	<u>\$ 48,598</u>	<u>\$ 49,983</u>	<u>\$ 51,358</u>
5				
6	Adjustment		\$ 1,385	\$ 1,375
7				
8	<u>Projected Labor Increase</u>			
9	2024	2.85%		
10	2025	2.75%		
11				
12	Reference Notes:			
13	(a) Based on projected wage increase for 2024.			
14	(b) Based on projected wage increase for 2025.			

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VWW Pennsylvania	\$ 6,609	\$ 6,766	\$ 6,915
2	Mahoning Township	570	583	596
3				
4	Total Employee Group Health and Life Insurance	\$ 7,179	\$ 7,350	\$ 7,511
5				
6	Adjustment		\$ 171	\$ 162
7				
8	Inflation Rate:			
9	Future Test Year	2.375%		
10	Fully Projected Future Test Year	2.200%		
11				
12	Reference Notes:			
13	(a) Based upon historic test year cost with Future Test Year inflation rate.			
14	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VWW Pennsylvania	\$ 1,892	\$ 1,937 (a)	\$ 1,979 (b)
2	Mahoning Township	163	167 (a)	171 (b)
3				
4	Total Employee Pension Benefits	<u>\$ 2,055</u>	<u>\$ 2,104</u>	<u>\$ 2,150</u>
5				
6	Adjustment		\$ 49	\$ 46
7				
8	Inflation Rate:			
9	Future Test Year	2.375%		
10	Fully Projected Future Test Year	2.200%		
11				
12	Reference Notes:			
13	(a) Based upon Historic Test Year cost with Future Test Year inflation rate.			
14	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VWW Pennsylvania	\$ 388	\$ 397	\$ 406
2	Mahoning Township	33	34	35
3				
4	Total Employee PEBOP Expense	<u>\$ 422</u>	<u>\$ 432</u>	<u>\$ 441</u>
5				
6	Adjustment		\$ 10	\$ 9
7				
8	Inflation Rate:			
9	Future Test Year	2.375%		
10	Fully Projected Future Test Year	2.200%		
11				
12	Reference Notes:			
13	(a) Based upon Historic Test Year cost with Future Test Year inflation rate.			
14	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	<u>401K Matching</u>			
2	VWW Pennsylvania	\$ 780	\$ 802 (a)	\$ 823 (b)
3	Mahoning Township	62	65 (a)	67 (b)
4				
5	Total 401K Matching and Other Benefits	<u>\$ 842</u>	<u>\$ 868</u>	<u>\$ 890</u>
6				
7	Adjustment		\$ 26	\$ 22
8				
9				
10	Year	Gross Salary	401K Contribution (%)	
11				
12	2024	49,983	1.73%	
13	2025	51,358	1.73%	
14				
15	Reference Notes:			
16	(a) 401K Matching adjustment takes the Future Test Year's Gross Salary, multiplied by the			
17	Historic Test Year's 401K contribution percentage.			
18	(b) 401K Matching adjustment takes the Fully Projected Future Test Year's Gross Salary,			
19	multiplied by the Historic Test Year's 401K contribution percentage.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 929	\$ 1,134 (a)	\$ 1,159 (b)
2	Mahoning Township	-	- (a)	- (b)
3				
4	Total Chemical Expense	<u>\$ 929</u>	<u>\$ 1,134</u>	<u>\$ 1,159</u>
5				
6	Adjustment		\$ 205	\$ 25
7				
8				
9	Year	Chemical Expense		
10	2021	\$ 1,235		
11	2022	1,160		
12	2023	929		
13				
14	3 Year Average	\$ 1,108		
15				
16	Inflation Rate:			
17	Future Test Year	2.375%		
18	Fully Projected Future Test Year	2.200%		
19				
20	Reference Notes:			
21	(a) Based upon three year average with Future Test Year inflation rate.			
22	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 107	\$ 142 (a)	\$ 145 (b)
2	Mahoning Township	3,694	4,907 (a)	5,015 (b)
3				
4	Total Materials and Supplies	<u>\$ 3,801</u>	<u>\$ 5,049</u>	<u>\$ 5,160</u>
5				
6	Adjustment		\$ 1,248	\$ 111
7				
8				
9				
10	<u>Year</u>	<u>Materials and Supplies Expense</u>		
11	2021	\$ 3,892		
12	2022	7,104		
13	2023	3,801		
14				
15	3 Year Average	\$ 4,932		
16				
17	<u>Inflation Rate:</u>			
18	Future Test Year		2.375%	
19	Fully Projected Future Test Year		2.200%	
20				
21	<u>Reference Notes:</u>			
22	(a) Based upon three year average with Future Test Year inflation rate.			
23	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 4,060	\$ 3,590	\$ 3,669
2	Mahoning Township	119,905	106,035	108,368
3				
4	Total Lab Testing Fees	<u>\$ 123,964</u>	<u>\$ 109,625</u>	<u>\$ 112,037</u>
5				
6	Adjustment		\$ (14,339)	\$ 2,412
7				
8				
9	Year	Lab Testing Fees		
10	2022	90,200		
11	2023	123,964		
12				
13	2022 and 2023 Average	107,082		
14				
15	Inflation Rate:			
16	Future Test Year		2.375%	
17	Fully Projected Future Test Year		2.200%	
18				
19	Reference Notes:			
20	(a) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 28,292	\$ 29,154	\$ 29,795
2	Mahoning Township	835,662	861,094	880,038
3				
4	Total Outside Contractors	\$ 863,955	\$ 890,248	\$ 909,833
5				
6	Adjustment		\$ 26,293	\$ 19,585
7				
8				
9	Year	Outside Contractor's Expense		
10	2022	875,235		
11	2023	863,955		
12				
13	Two Year Average	<u>\$ 869,595</u>		
14				
15	Inflation Rate:			
16	Future Test Year	2.375%		
17	Fully Projected Future Test Year	2.200%		
18				
19	Reference Notes:			
20	(a) Based upon two year average with Future Test Year inflation rate.			
21	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 2,667	\$ 1,528 (a)	\$ 1,561.680 (b)
2	Mahoning Township	78,784	45,134 (a)	46,127 (b)
3				
4	Total Outside Professional Services	<u>\$ 81,451</u>	<u>\$ 46,662</u>	<u>\$ 47,688</u>
5				
6	Adjustment		\$ (34,789)	\$ 1,027
7				
8				
9				
10	Year	Outside Professional Services Expense		
11	2021	\$ 40,457		
12	2022	14,830		
13	2023	81,451		
14				
15	3 Year Average	\$ 45,579		
16				
17	Inflation Rate:			
18	Future Test Year		2.375%	
19	Fully Projected Future Test Year		2.200%	
20				
21	Reference Notes:			
22	(a) Based upon three year average with Future Test Year inflation rate.			
23	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VWW Pennsylvania	\$ 4,653	\$ 4,763 (a)	\$ 4,868 (a)
2	Mahoning Township	401	411 (b)	420 (c)
3				
4	Total Costs	\$ 5,054	\$ 5,174	\$ 5,288
5				
6	Total Transportation Expense	<u>\$ 5,054</u>	<u>\$ 5,174</u>	<u>\$ 5,288</u>
7				
8	Adjustment		\$ 120	\$ 114
9				
10	Inflation Rate:			
11	Future Test Year	2.38%		
12	Fully Projected Future Test Year	2.20%		
13				
14	Reference:			
15	(a) Based on projected 2024 costs for Future Test Year and 2025 costs for Fully Projected Future Test Year.			
16	(b) Based upon three year average with Future Test Year inflation rate.			
17	(c) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ (2)	\$ - (a)	\$ - (a)
2	Mahoning Township	(60)	- (a)	- (a)
3				
4	Total Property and General Corporate Liability Insurance	<u>\$ (62)</u>	<u>\$ -</u>	<u>\$ -</u>
5				
6	Adjustment		\$ 62	\$ -
7				
8	Reference Notes:			
9	(a) General liability insurance expense is included in management and services fees expense account.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 100	94 (a)	96 (b)
2	Mahoning Township	9	1 (a)	1 (b)
3				
4	Total Worker Compensation	<u>\$ 108</u>	<u>\$ 95</u>	<u>\$ 97</u>
5				
6	Adjustment		\$ (14)	\$ 2
7				
8	Inflation Rate:			
9	Future Test Year	2.38%		
10	Fully Projected Future Test Year	2.20%		
11				
12	Reference Notes:			
13	(a) Based upon historic test year cost with Future Test Year inflation rate.			
14	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year Under Present Rates 10/31/2025	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
1	Regulatory Commission Expense:				
2	VW Pennsylvania	\$ 298	\$ 296	\$ 294	\$ 396
3	Mahoning Township	10,288	10,221	10,153	13,682
4					
5	Total Regulatory Commission Expense	<u>\$ 10,586</u>	<u>\$ 10,516</u>	<u>\$ 10,447</u>	<u>\$ 14,078</u>
6					
7	Adjustment		\$ (70)	\$ (70)	\$ 3,631
8					
9					
10					
11					
12					
13	Regulatory Commission Expense:	Per 2023 PAPUC Assesment	Future Test Year	Fully Projected Future Test Year	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
14					
15					
16	Taxable Revenue	\$ 1,657,858	\$ 1,646,954	\$ 1,636,050	\$ 2,204,769
17	Amount Assessed	10,586	10,516	10,447	14,078
18					
19					

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year Under Present Rates 10/31/2025	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
1	VW Pennsylvania	\$ 3	\$ 1	\$ 1	\$ 1
2	Mahoning Township	95	32	31	42
3					
4	Total Bad Debt Expense	<u>\$ 98</u>	<u>\$ 32</u>	<u>\$ 32</u>	<u>\$ 43</u>
5					
6	Adjustment		\$ (65)	\$ (0)	\$ 11
7					
8					

	2023	2022	2021
Historic Uncollectable Expense	\$ 98	\$ -	\$ 0
Historic Test Year Revenues	1,657,650	1,643,436	1,611,663
Effective Uncollectable Rate	0.006%	0.000%	0.000%
Average 3 Year Uncollectable Rate	0.002%		

	Future Test Year	Fully Projected Future Test Year Under Present Rates 10/31/2025	Fully Projected Future Test Year Under Proposed Rates 10/31/2025
Revenues	\$ 1,646,954	\$ 1,636,050	\$ 2,204,769
Uncollectable Expense	\$ 32	\$ 32	\$ 43

Line No.	Description	12 Months Ended 9/30/2023	Future Test Year	Fully Projected Future Test Year
1	VW Pennsylvania	\$ 30	\$ 29.08	\$ 29.72
2	Mahoning Township	1,052	1,005 (a)	1,027 (b)
3				
4	Total Office Expense and Utilities	<u>\$ 1,082</u>	<u>\$ 1,034</u>	<u>\$ 1,057</u>
5				
6	Adjustment		\$ (48)	\$ 23
7				
8				
9	Year	Office Expense and Utilities		
10	2021	\$ 807		
11	2022	1,141		
12	2023	1,082		
13				
14	3 Year Average	\$ 1,010		
15				
16	Inflation Rate:			
17	Future Test Year		2.375%	
18	Fully Projected Future Test Year		2.200%	
19				
20	Reference Notes:			
21	(a) Based upon three year average with Future Test Year inflation rate.			
22	(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.			

Line No.	Description			
1	Source: Blue Chip Financial Forecasts September 1, 2023			
2				
3	Consumer Price Index			
4				
5	Future Test Year:			
6		Annual		Quarter
7	1Q2024		2.40%	0.60%
8	2Q2024		2.30%	0.58%
9	3Q2024		2.50%	0.63%
10	4Q2024		2.30%	0.58%
11				
12	Inflation Adjustment:			<u>2.38%</u>
13				
14	Fully Projected Future Test Year:			
15		Annual		Quarter
16	1Q2025		2.20%	0.55%
17	2Q2025		2.20% (a)	0.55%
18	3Q2025		2.20% (a)	0.55%
19	4Q2025		2.20% (a)	0.55%
20				
21	Inflation Adjustment:			<u>2.20%</u>
22				
23	Reference Notes:			
24	(a) Index not available, used 1Q of 2025 index.			

Historical:

	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
VW Pennsylvania	\$ 38	\$ 41	\$ 44
Mahoning Township	3	4	4
Total Payroll Taxes	<u>42</u>	<u>45</u>	<u>48</u>
Adjustment		\$ 3	\$ 3

Inflation Rate:

Future Test Year	7.65%
Fully Projected Future Test Year	7.65%

Reference Notes:

- (a)** Based upon historic test year (less refund), with Future Test Year inflation rate.
(b) Based upon Future Test Year cost with Fully Projected Future Test Year inflation rate.

Historical:

	12-Months Ending 9/30/2023	Future Test Year	Fully Projected Future Test Year
VW Pennsylvania	\$ 11,905	15,049	16,891
Mahoning Township	-	239,879	309,939
	<u>\$ 11,905</u>	<u>\$ 254,928</u>	<u>\$ 326,830</u>
Adjustment		\$ 243,023	\$ 71,902
Amortization of Mahoning Acquisition Adjustment			\$ 153,034

Reference Notes:

(a) Data provided by Company.

Line No.	Description	Sep-23		Sep-24		Sep-24		Oct-25		Oct-25		Oct-25		Oct-25	
		Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Total Income Taxes Proposed Rates	Total Income Taxes Proposed Rates
1	Operating Income Before Income Taxes	\$ 495,911	\$ 495,911	\$ 280,638	\$ 280,638	\$ 985	\$ 985	\$ 566,061	\$ 566,061	\$ 566,061	\$ 566,061	\$ 566,061	\$ 566,061	\$ 566,061	\$ 566,061
2	Interest Expense (1)	91,617	91,617	131,627	131,627	122,020	122,020	122,020	122,020	122,020	122,020	122,020	122,020	122,020	122,020
3	State Income Tax	36,603	36,603	(2,306)	(2,306)	(23,457)	(23,457)	22,344	22,344	22,344	22,344	22,344	22,344	22,344	22,344
4	Repair Adjustment on 2024 Additions		3,411	55,615	55,615	57,661	57,661	57,661	57,661	57,661	57,661	57,661	57,661	57,661	57,661
5	Repair Adjustment on 2025 Additions														
9	Excess Of Tax Depreciation Over Book	4,445	4,752	94,078	100,168	103,512	110,707	103,512	103,512	103,512	103,512	103,512	103,512	103,512	103,512
10	Taxable Income	\$ 363,247	\$ 396,132	\$ (18,376)	\$ (26,773)	\$ (258,751)	\$ (289,403)	\$ 260,524	\$ 275,673	\$ 260,524	\$ 275,673	\$ 260,524	\$ 275,673	\$ 260,524	\$ 275,673
11	Income Tax Rate	21.00%	9.24%	21.00%	8.62%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%
12	Pro Forma Income Tax : Current	76,282	36,603	(3,859)	(2,306)	(54,338)	(23,457)	54,710	22,344	54,710	22,344	54,710	22,344	54,710	22,344
13	CTA Adjustment														
14	Amortization of Flow through Taxes														
15	Amortization of Income Tax Credit														
16	Total - Current Income Taxes	\$ 76,282	\$ 36,603	\$ (3,859)	\$ (2,306)	\$ (54,338)	\$ (23,457)	\$ 54,710	\$ 22,344	\$ 54,710	\$ 22,344	\$ 54,710	\$ 22,344	\$ 54,710	\$ 22,344
17	Deferred Income Tax:														
18	Repair Adjustment			\$ 55,615		57,661		57,661		57,661		57,661		57,661	
19	Less: State Deduction (Fr. Sch.6-6)			21,00%		21,00%		21,00%		21,00%		21,00%		21,00%	
20	Deferred Income Tax - Repair Adjustment			11,679		12,109		12,109		12,109		12,109		12,109	
21	Excess Of Tax Depreciation Over Book			\$ 94,078		103,512		103,512		103,512		103,512		103,512	
22	Less: State Deferred Income Tax			21,00%		21,00%		21,00%		21,00%		21,00%		21,00%	
23	Income Tax Rate			19,756	8,62%	21,738	8,11%	21,738	8,11%	21,738	8,11%	21,738	8,11%	21,738	8,11%
24	Deferred Income Tax - Tax/Book Deprec.			31,436		33,846		33,846		33,846		33,846		33,846	
25	Total Deferred Income Tax (L20+L24)														
26	Total Income Taxes (L16+L25)	\$ 76,282	\$ 36,603	\$ 27,577	\$ (2,306)	\$ (20,491)	\$ (23,457)	\$ 88,556	\$ 22,344	\$ 88,556	\$ 22,344	\$ 88,556	\$ 22,344	\$ 88,556	\$ 22,344
Adjustment															
27	Rate Base	\$ 4,299,992	\$ 4,299,992	\$ 6,177,867	\$ 6,177,867	\$ 5,726,939	\$ 5,726,939	\$ 5,726,939	\$ 5,726,939	\$ 5,726,939	\$ 5,726,939	\$ 5,726,939	\$ 5,726,939	\$ 5,726,939	\$ 5,726,939
28	Weighted Cost Of Debt	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%
29	Interest Expense (1)	\$ 91,617	\$ 91,617	\$ 131,627	\$ 131,627	\$ 122,020	\$ 122,020	\$ 122,020	\$ 122,020	\$ 122,020	\$ 122,020	\$ 122,020	\$ 122,020	\$ 122,020	\$ 122,020

Line No.	Description	Sep-23		Sep-23		Sep-24		Sep-24		Oct-25		Oct-25		Oct-25	
		Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Total Income Tax	Proposed Rates
1	Operating Income Before Income Taxes	\$ 556,711	\$ 556,711	\$ 326,787	\$ 326,787	\$ 70,319	\$ 70,319	\$ 70,319	\$ 70,319	\$ 525,873	\$ 525,873	\$ 525,873	\$ 525,873	\$	\$
2	Interest Expense (1)	81,589	81,589	121,918	121,918	112,699	112,699	112,699	112,699	112,699	112,699	112,699	112,699	23,692	112,699
3	State Income Tax	43,901	-	6,099	-	(13,232)	-	-	-	23,692	-	-	-	23,692	-
4	Repair Adjustment on 2024 Additions	-	-	47,866	47,866	41,395	41,395	41,395	41,395	41,395	41,395	41,395	41,395	41,395	41,395
5	Repair Adjustment on 2025 Additions	-	-	80,971	86,212	79,477	79,477	79,477	79,477	79,477	79,477	79,477	79,477	79,477	79,477
9	Excess Of Tax Depreciation Over Book	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Taxable Income	\$ 431,221	\$ 475,122	\$ 69,934	\$ 70,791	\$ (144,853)	\$ (163,251)	\$	\$	\$ 273,776	\$ 292,303	\$	\$	\$	\$
11	Income Tax Rate	21.00%	9.24%	21.00%	8.62%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%
12	Pro Forma Income Tax : Current	90,556	43,901	14,886	6,099	(30,419)	(13,232)			57,493	23,692			57,493	23,692
13	CTA Adjustment														
14	Amortization of Flow through Taxes														
15	Amortization of Income Tax Credit														
16	Total - Current Income Taxes	\$ 90,556	\$ 43,901	\$ 14,886	\$ 6,099	\$ (30,419)	\$ (13,232)	\$	\$	\$ 57,493	\$ 23,692	\$	\$	\$ 57,493	\$ 23,692
17	Deferred Income Tax:														
18	Repair Adjustment			\$ 47,866		41,395		41,395		41,395		41,395		41,395	
19	Less: State Deduction (Fr. Sch.6-6)			21,00%		21,00%		21,00%		21,00%		21,00%		21,00%	
20	Deferred Income Tax - Repair Adjustment			10,052		8,693		8,693		8,693		8,693		8,693	
21	Excess Of Tax Depreciation Over Book			\$ 80,971		74,311		74,311		74,311		74,311		74,311	
22	Less: State Deferred Income Tax			-		-		-		-		-		-	
23	Income Tax Rate			21.00%	8.62%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%
24	Deferred Income Tax - Tax/Book Deprec.			17,004		15,605		15,605		15,605		15,605		15,605	
25	Total Deferred Income Tax (L20+L24)			27,056		24,298		24,298		24,298		24,298		24,298	
26	Total Income Taxes (L16+L25)	\$ 90,556	\$ 43,901	\$ 41,742	\$ 6,099	\$ (6,121)	\$ (13,232)	\$ 47,840	\$ 47,840	\$ 81,791	\$ 23,692	\$ (19,353)	\$ 81,791	\$ 23,692	\$ 105,483
Adjustment															
27	Rate Base	\$ 3,829,347	\$ 3,829,347	\$ 5,722,137	\$ 5,722,137	\$ 5,289,456	\$ 5,289,456	\$ 5,289,456	\$ 5,289,456	\$ 5,289,456	\$ 5,289,456	\$ 5,289,456	\$ 5,289,456	\$ 5,289,456	\$ 5,289,456
28	Weighted Cost Of Debt	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%
29	Interest Expense (1)	\$ 81,589	\$ 81,589	\$ 121,918	\$ 121,918	\$ 112,699	\$ 112,699	\$ 112,699	\$ 112,699	\$ 112,699	\$ 112,699	\$ 112,699	\$ 112,699	\$ 112,699	\$ 112,699

Line No.	Description	Sep-23		Sep-23		Sep-24		Sep-24		Oct-25		Oct-25		Oct-25		Oct-25	
		Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Current Rates	State Income Tax Current Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates	Federal Income Tax Proposed Rates	State Income Tax Proposed Rates
1	Operating Income Before Income Taxes	\$	(60,800)	\$	(60,800)	\$	(66,149)	\$	(66,149)	\$	(69,334)	\$	(69,334)	\$	40,189	\$	40,189
2	Interest Expense (1)	10,028	10,028	9,710	9,710	9,710	9,710	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321	9,321
3	State Income Tax	(6,984)		(8,405)		(8,405)		(10,225)		(10,225)		(10,225)		(1,348)		(1,348)	
4	Repair Adjustment on 2024 Additions		7,749		7,749		7,749		7,749		16,266		16,266		16,266		16,266
5	Repair Adjustment on 2025 Additions																
9	Excess Of Tax Depreciation Over Book	7,673	4,752	13,108	13,956	13,108	13,956	29,201	31,231	29,201	31,231	29,201	31,231	29,201	31,231	29,201	31,231
10	Taxable Income	\$	(71,517)	\$	(75,580)	\$	(88,310)	\$	(97,564)	\$	(113,897)	\$	(126,152)	\$	(13,252)	\$	(16,629)
11	Income Tax Rate	21.00%	9.24%	21.00%	8.62%	21.00%	8.62%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%
12	Pro Forma Income Tax : Current	(15,019)	(6,984)	(18,545)	(8,405)	(18,545)	(8,405)	(23,918)	(10,225)	(23,918)	(10,225)	(23,918)	(10,225)	(2,783)	(1,348)	(2,783)	(1,348)
13	CTA Adjustment																
14	Amortization of Flow through Taxes																
15	Amortization of Income Tax Credit																
16	Total - Current Income Taxes	\$	(15,019)	\$	(6,984)	\$	(18,545)	\$	(8,405)	\$	(23,918)	\$	(10,225)	\$	(2,783)	\$	(1,348)
17	Deferred Income Tax:																
18	Repair Adjustment			\$	7,749		7,749		7,749		16,266		16,266		16,266		16,266
19	Less: State Deduction (Fr. Sch.6-6)																
20	Deferred Income Tax - Repair Adjustment				1,627		1,627		1,627		3,416		3,416		3,416		3,416
21	Excess Of Tax Depreciation Over Book			\$	13,108		13,108		13,108		29,201		29,201		29,201		29,201
22	Less: State Deferred Income Tax																
23	Income Tax Rate	21.00%	8.62%	21.00%	8.62%	21.00%	8.62%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%	21.00%	8.11%
24	Deferred Income Tax - Tax/Book Deprec.			2,753		2,753		6,132		6,132		6,132		6,132		6,132	
25	Total Deferred Income Tax (L20+L24)			4,380		4,380		9,548		9,548		9,548		9,548		9,548	
26	Total Income Taxes (L16+L25)	\$	(15,019)	\$	(6,984)	\$	(14,165)	\$	(8,405)	\$	(14,370)	\$	(10,225)	\$	(24,595)	\$	(1,348)
Adjustment																	
27	Rate Base	\$	470,645	\$	470,645	\$	455,730	\$	455,730	\$	437,484	\$	437,484	\$	437,484	\$	437,484
28	Weighted Cost Of Debt	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%	2.13%
29	Interest Expense (1)	\$	10,028	\$	10,028	\$	9,710	\$	9,710	\$	9,321	\$	9,321	\$	9,321	\$	9,321