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April 12, 2024

By Electronic Filing

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

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

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

**CUPA PRE-SERVED TESTIMONY AND EXHIBITS INTO THE
EVIDENTIARY RECORD**

Dear Secretary Chiavetta:

Pursuant to the April 2, 2024 Order Granting Joint Stipulation and Admitting Evidence, the following pre-served testimony and exhibits on behalf of Community Utilities of Pennsylvania Inc. (“CUPA”) are admitted into the record of the proceeding and attached hereto for filing:

Rate Case Filing and Direct Testimony

- A. CUPA Statement No. 1 – Direct Testimony of Nathaniel Spriggs, President, including Exhibit No. NS-1
- B. CUPA Statement No. 2 – Direct Testimony of Anthony Gray;
- C. CUPA Statement No. 3 – Direct Testimony of David Clark (adopted by Mr. Anthony Gray);
- D. CUPA Statement No. 4 – Direct Testimony of Emily Long, including Exhibit Nos. EAL-1 - EAL-3 and **Confidential** Exhibits EAL-4 - EAL-5;
- E. CUPA Statement No. 5 – Direct Testimony of Amber Capwen;
- F. CUPA Statement No. 6 – Direct Testimony of Steven Lubertozi, including Attachments A to E;

- G. CUPA Statement No. 7 – Direct Testimony of Scott Miller, including Exhibits SAM-1 - SAM-3;
- H. CUPA Statement No. 8 – Direct Testimony of Matthew R. Howard, including Appendix A and Schedules MRH-1 - MRH-5;
- I. CUPA Statement No. 9 – Direct Testimony of Harold Walker, III, including Appendix A and Schedules HW-1 to HW-29; and
- J. CUPA’s November 9, 2023 Base Rate Filings (Water and Wastewater), including all supporting data and schedules.

Rebuttal Testimony

- A. CUPA Statement No. 2-R – Rebuttal Testimony of Anthony Gray, including **Confidential** Exhibit AG-1R;
- B. CUPA Statement No. 4-R – Rebuttal Testimony of Emily Long, including Exhibits EAL-1R and EAL-2R;
- C. CUPA Statement No. 5-R – Rebuttal Testimony of Amber Capwen, including Exhibits AMC-1R and AMC-2R;
- D. CUPA Statement No. 6-R – Rebuttal Testimony of Steve Lubertozzi;
- E. CUPA Statement No. 7-R – Rebuttal Testimony of Scott A. Miller, including Exhibits SAM 2-R and SAM 3-R;
- F. CUPA Statement No. 8-R – Rebuttal Testimony of Matthew R. Howard, including Exhibits MRH-1-R to MRH-4-R; and
- G. CUPA Statement No. 9-R – Rebuttal Testimony of Harold Walker, including Exhibit HW-1R.

Surrebuttal Testimony

- A. CUPA Statement No. 8-SR – Surrebuttal Testimony of Matthew R. Howard, including Schedules MRH-1-SR to MRH-2-SR.

Rejoinder Testimony

- A. CUPA Statement No. 2-RJ – Rejoinder Testimony of Anthony Gray, including Exhibit AG-1RJ;
- B. CUPA Statement No. 4-RJ – Rejoinder Testimony of Emily Long;
- C. CUPA Statement No. 6-RJ – Rejoinder Testimony of Steve Lubertozzi;

- D. CUPA Statement No. 7-RJ – Rejoinder Testimony of Scott Miller, including Exhibit Nos. SAM 1-RJ (Corrected) and SAM 2-RJ (Corrected);
- E. CUPA Statement No. 8-RJ – Rejoinder Testimony of Matthew R. Howard; and
- F. CUPA Statement No. 9-RJ – Rejoinder Testimony of Harold Walker, including Schedule HW-1RJ.

Verifications

- A. Testimony Verification of Nathaniel Spriggs;
- B. Testimony Verification of Anthony Gray;
- C. Testimony Verification of Emily Long;
- D. Testimony Verification of Amber Capwen;
- E. Testimony Verification of Steve Lubertozzi;
- F. Testimony Verification of Scott Miller;
- G. Testimony Verification of Matthew R. Howard; and
- H. Testimony Verification of Harold Walker.

Confidential documents will be filed using the Commission’s SharePoint.

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

Very truly yours,

/s/ Whitney E. Snyder

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Thomas J. Sniscak (Attorney ID No. 33891)
Phillip D. Demanchick Jr. (Attorney ID No. 324761)

*Counsel for
Community Utilities of Pennsylvania Inc.*

WES/das
Enclosures

cc: Administrative Law Judge Steven K. Haas (sthaas@pa.gov)
Administrative Law Judge Alphonso Arnold (alphonarno@pa.gov)
Per Certificate of Service (*Letter & COS only*)

CERTIFICATE OF SERVICE

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

BY ELECTRONIC MAIL ONLY

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

Dated this 12th day of April, 2024.

DIRECT TESTIMONY

CUPA STATEMENT NO. 1

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

NATHANIEL SPRIGGS, PRESIDENT

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COMMUNITY UTILITIES OF PENNSYLVANIA INC
Direct Testimony of Nathaniel Spriggs

I. INTRODUCTION AND PURPOSE

1
2 **Q: PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.**

3 A: My name is Nathaniel Spriggs. I am the President of Community Utilities of Pennsylvania
4 Inc. (“CUPA” or “Company”). CUPA is a wholly owned subsidiary of Corix Regulated
5 Utilities (US) Inc. (“CRUUS”). My business address is 500 W. Monroe, Suite 3600,
6 Chicago, Illinois 60661.

7 **Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.**

8 A: As President, I am responsible for all aspects of the Company’s business culminating in
9 the ongoing provision of safe drinking water and environmentally responsible wastewater
10 service to all our customers.

11 **Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL**
12 **BACKGROUND.**

13 A: I have been employed with CRUUS since October 2023. I graduated from Wilson College
14 with a Bachelors degree in Business Management. I earned my Master of Business
15 Administration (MBA) from Eastern University where I was awarded the honor of
16 becoming a member of Delta Mu Delta (International Honor Society of Business) for high
17 academic achievement. I have been employed in the water, wastewater, and energy
18 profession for twenty years collectively. I recently worked for more than four years (2017-
19 2021) as the Director of public works for Susquehanna Township (Dauphin County, PA).
20 Where I directed the operations of the Susquehanna Township Sewer Authority.

1 **Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA**
2 **PUBLIC UTILITY COMMISSION?**

3 A: Yes.

4 **Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

5 A: My testimony will (1) introduce witnesses who will testify in support of the requested rate
6 relief, (2) provide background on the history and structure of CUPA, (3) give an overview
7 of the last rate case and actions taken to meet requirements set forth in the Pennsylvania
8 Public Utility Commission’s (“Commission” or “PaPUC”) order approving the settlement
9 in that proceeding, (4) explain why the rate relief requested for this proceeding is necessary
10 and prudent and results in just and reasonable rates, (5) introduce additional items being
11 addressed in this proceeding, and (6) provide an update to the call center performance data
12 that was previously presented to the Commission in CUPA’s prior rate proceeding as Parks
13 Rebuttal Exhibit 1 .

14 **II. INTRODUCTION OF WITNESSES**

15 **Q: WHO ARE THE OTHER CUPA WITNESSES PRESENTING TESTIMONY IN**
16 **THIS PROCEEDING?**

17 A: In addition to myself, CUPA’s request for rate relief is supported by the following
18 witnesses:

19 CUPA Statement No 2 – Anthony Gray. Mr. Gray’s testimony will provide: : (1) an
20 overview of the filing, including the filing structure; (2) the accounting schedules/exhibits
21 used in developing the revenue requirement for this proceeding; (3) describe the purpose
22 and methodology for adjustments made to each component of rate base; (4) describe the
23 purpose and methodology for certain operating revenue adjustments; (5) describe the

1 purpose and methodology for certain operation expense adjustments; and (6) addressed
2 proposed rate design updates to the Company's Low-Income Program.

3 CUPA Statement No 3 – David Clark. Mr. Clark's testimony will provide the purpose and
4 methodology for certain operating expense adjustments being proposed by the Company.

5 CUPA Statement No 4 – Emily Long. Ms. Long's testimony will provide: (1) an update on
6 unaccounted for water ("UFW") for CUPA's water systems and the Company's efforts to
7 address this issue, (2) an update on CUPA's Lead Service Line Replacement Program
8 application, and (3) an update on addressing compliance items from the Company's last
9 rate case proceeding.

10 CUPA Statement No 5 – Amber Capwen. Ms. Capwen's testimony will provide: (1) an
11 overview of the Company's long term capital investment budgeting and forecasting
12 process, (2) status of the Company's asset management plan, (3) the forecasted capital
13 projects scheduled for 2023 to 2025, and (4) the capital projects completed as part of the
14 Company's last rate case.

15 CUPA Statement No 6 – Steve Lubertozi. Mr. Lubertozi's testimony will describe: (1)
16 the status of the potential merger of Corix Infrastructure Inc subsidiary, CRUUS and SW
17 Merger Acquisition Corp. (together, "Merger Parties") ("Merger"), (2) the status of
18 integration activities between the Merger Parties, (3) the status of commitments authorized
19 by the Commission-approved Settlement at Docket Nos. A-2022-3036745 and A-2022-
20 3036744 ("Merger Dockets") that are relevant to or otherwise addressed in this rate
21 proceeding, (4) the extent of any impacts of the Merger included in the proposed FPFTY
22 of CUPA in this rate proceeding, and (4) the proposal for a customer protection mechanism
23 to capture potential impacts emanating from the Merger.

1 CUPA Statement No 7 – Matthew Howard. Mr. Howard’s testimony will present the results
2 of the analysis undertaken to determine the appropriate weighted average cost of capital
3 (“WACC”), or overall rate of return, used in this proceeding.

4 CUPA Statement No 8 – Scott Miller. Mr. Miller’s testimony will present a fully allocated
5 cost of service study used for the purpose of designing rates in this proceeding.

6 CUPA Statement No 9 – Harold Walker III. Mr. Walker’s testimony will present the results
7 of the lead-lag study undertaken to support the claim for cash working capital used in this
8 proceeding.

9 **III. CUPA BACKGROUND**

10 **Q: HOW MANY CUSTOMERS DOES CUPA SERVE?**

11 A: Presently, CUPA provides water service to approximately 3,257 customers via (9) wells
12 and more than 294,000 linear feet of water distribution mains. In addition, CUPA
13 purchases bulk water from the City of Bethlehem for a portion of its customers located in
14 Hanover Township in Northampton County, Pennsylvania. CUPA provides wastewater
15 service to approximately 3,832 customers via (3) Wastewater Treatment Plant (“WWTP”)
16 facilities and a complex network of collection mains and wastewater lift stations.

17 **Q: PLEASE DESCRIBE CUPA’S CORPORATE STATUS AND PARENT.**

18 A: CUPA is a Pennsylvania corporation and is a wholly owned subsidiary CRUUS. CRUUS
19 is an Illinois corporation created and existing under the laws of the State of Illinois that
20 owns more than 60 water and sewer utilities operating in 16 states, including CUPA.
21 CRUUS has been involved in the water and sewer industry for over 40 years and has
22 approximately 300,000 customers . CRUUS continues to provide CUPA with necessary

1 funding, as well as seasoned management and personnel support through Water Service
2 Corporation.

3 **Q: PLEASE DESCRIBE THE HISTORY OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC.’S SERVICE TERRITORIES.**

5 A:

6 In 2015, CUPA was incorporated to merge three separate, wholly owned
7 Pennsylvania subsidiaries of Utilities Inc. that provided water and sewer services in
8 Pennsylvania (the “Constituent Pennsylvania Utilities”). Those subsidiaries are Penn
9 Estates Utilities, Inc., Utilities, Inc. of Pennsylvania, and Utilities, Inc. - Westgate. The
10 merger was approved by the Commission by its December 3, 2015 Order at Docket Nos.
11 A-2015-2504889, *et al.* Pursuant to the terms of the approved Agreement and Plan of
12 Merger, the Constituent Pennsylvania Utilities merged with and into CUPA, the surviving
13 corporation. All of the common stock of the Constituent Pennsylvania Utilities was
14 cancelled and retired and ceased to exist, and the separate corporate existence of each of
15 the absorbed Constituent Pennsylvania Utilities ceased.

16 The existing rates of each of the Constituent Pennsylvania Utilities remained in
17 effect for the customers located in divisions of CUPA corresponding to the service areas
18 formerly served by the Constituent Pennsylvania Utilities. As part of CUPA’s 2016 rate
19 case settlement at Docket No. R-2016-2538660, the Commission approved reasonable
20 steps towards unitization of rates between CUPA’s water divisions as unitization is favored
21 by the Commission. As part of CUPA’s 2019 rate case settlements at Docket Nos. R-2019-
22 3008947 and R-2019-3008948, the Commission approved a full unitization of rates across
23 CUPA’s water and wastewater service territories subject to a rate increase at that time.

1 Additionally, the Commission in Docket No. A-2018-3005430 issued a Certificate of
2 Public Convenience on June 25, 2019, wherein CUPA acquired water and wastewater
3 assets owned by Pennsylvania Utility Company (“Tamiment”). Tamiment customers’
4 rates remained unchanged as a result of the merger and remained in effect until CUPA’s
5 2021 rate proceeding.

7 **IV. 2021 RATE CASE**

8 **Q: PLEASE DESCRIBE CUPA’S PRIOR RATE CASE FILING.**

9 A: CUPA’s last general rate case to adjust water and wastewater base rates was filed on April
10 12, 2021, at Docket Nos R-2021-3025206 and R-2021-3025207, respectively. The
11 requested increase proposed to adjust water and sewer rates to produce additional revenues
12 of \$757,517, and \$998,705, respectively, representing a 36.6% and 37.4% increase over
13 the then-current rates. To support the requested increase, CUPA filed a rate case using a
14 fully projected future test year (“FPFTY”) for the 12 months ending December 31, 2022,
15 with a historical test year (“HTY”) ending December 31, 2020.

16 **Q: WHAT WAS THE RESULT OF CUPA’S LAST BASE RATE PROCEEDING?**

17 A: On January 13, 2022, , the PaPUC approved a joint settlement between CUPA, the Office
18 of Consumer Advocate, the Commission’s Bureau of Investigation and Enforcement, and
19 the Office of Small Business Advocate (collectively “Settlement Parties”). The settlement
20 rate increase had an effective date of January 12, 2022 with a mechanism for CUPA to
21 recover rates back to the effective date. The approved increase allowed CUPA to
22 implement rates that were intended to provide CUPA the opportunity to recover additional
23 revenues of \$630,000 and \$830,000 for water and sewer service, respectively. The increase

1 represented annualized revenue increases of 30.6% and 31.1% for water and sewer,
2 respectively.

3 In addition to the approved increase, the settlement included the following terms
4 and commitments (“2021 Rate Proceeding Settlement Commitments”):

- 5 • Stay out provision until September 30, 2023.
- 6 • Approval of a low-income volumetric rate for residential water service as a pilot
7 program.
- 8 • Required participation in the Low-Income Household Water Assistance Program
9 (“LIHWAP”).
- 10 • Requirement to propose a low-income rate for residential wastewater service in the
11 next rate case.
- 12 • Requirement to propose metered rates for wastewater service in the next rate case.
- 13 • Requirement to include a cost-of-service study that assigns costs to customer
14 classes based on flow requirements in the next rate case.
- 15 • Establishment of Tamiment rate base.
- 16 • Allowance of Tamiment Construction Work In Progress (“CWIP”) to be amortized
17 over 11 years.
- 18 • Partial consolidation of Tamiment rates (50%), with full consolidation to be
19 proposed in the next rate case.
- 20 • Capital spending reporting for FTY and FPFTY due by April 30 of the respective
21 following year.
- 22 • The Company must record a regulatory asset/liability during the low-income rate
23 pilot program to track the over/under earned revenues and provide quarterly report

1 updates detailing participation, usage, and revenue shortfalls/surpluses.

- 2 • The Company must provide a bill insert to all customers with details of LIHWAP
3 and provide quarterly report updates on the funds received.
- 4 • All future “Boil Water Advisories” and “Do Not Consume Advisories” until the
5 next rate case to be served to the Settlement Parties.
- 6 • All future progress reports related to October 22,2020 Consent Order are to be
7 served to all the Settlement Parties, as defined in CUPA’s last rate case.
- 8 • The Company must provide advanced notice to Tamiment water system customers
9 regarding planned system maintenances that may discolor water.
- 10 • Within 1 year of the order, the Company must conduct a study for Penn Estates to
11 determine if normal operating pressures above 125 psi can be reduced without
12 adversely impacting customer water pressure. If the study finds this is achievable,
13 then the Company is required to reduce the normal operating pressures of Penn
14 Estates.
- 15 • In future rate cases, the Company is required to submit an individual PaPUC Form
16 500 for each water system.
- 17 • In the next rate case, the Company is required to submit a breakdown of Lost and
18 Unaccounted for Water by system detailing all identified causes.
- 19 • In the next rate case, the Company is required to submit isolation valve details,
20 records, and repair/replacement schedules.
- 21 • In the next rate case, the Company is required to report on Penn Estates proposed
22 implementation of an engineering report referred to as “the GHD report” and
23 actions taken with regard to (1) providing adequate supply; (2) complying with

1 minimum pressure requirements; (3) increasing pressures in low pressure areas so
2 that it is suitable for all household purposes; (5) drilling a new well(s) or
3 interconnecting with another utility for water supply; and (6) obtaining local, state
4 or federal funding for water supply and pressure projects.

- 5 • The Company agreed to provide every new wastewater customer that has a grinder
6 pump with information on the operation and maintenance of grinder pumps or how
7 to obtain such information. The Company will also continue to provide the
8 information to existing wastewater customers via an annual bill insert, which will
9 be delivered electronically to those customers who have chosen to receive bills
10 electronically; and
- 11 • In the next rate case, the Company must update the call center performance data
12 contained in Parks Rebuttal Exhibit 1.

13 **Q: HAS CUPA IMPLEMENTED THE 2021 RATE PROCEEDING SETTLEMENT**
14 **COMMITMENTS?**

15 **A:** Yes, CUPA has implemented or will implement in this proceeding the 2021 Rate
16 Proceeding Commitments.

17 **V. CURRENT RATE RELIEF REQUEST**

18 **Q: PLEASE DESCRIBE CUPA'S CURRENT RATE RELIEF REQUEST?**

19 **Overall Summary**

20 **Revenue Increase.** CUPA is requesting approval for revenue increases of
21 \$1,470,360 and \$1,738,944 for its water and sewer service, respectively. The additional
22 revenues are designed to produce \$3,830,944 and \$5,159,925 in annual water and sewer
23 revenues.

1 **Residential Customer Impacts.** The average monthly bill for all 5/8-inch
2 residential water customers except for Tamiment using 3,452 gallons would be \$101.37,
3 representing an increase of approximately 59% over current bills. For customers in the
4 Tamiment service territory, the average monthly bill for a 5/8-inch residential water
5 customer using 2,270 gallons would be \$74.68, representing an increase of approximately
6 69%.

7 The average monthly bill for residential wastewater customers except for Tamiment
8 using 3,400 gallons would be \$112.51 representing an increase of approximately 50.5%
9 over current bills. For customers in the Tamiment territory, the average monthly bill for a
10 customer using 2,225 gallons would be \$91.48, representing an increase of approximately
11 59.79%.

12 **Test Years, Rate Base, Return.** CUPA’s proposed increase is based on FPFTY
13 ending July 31, 2025, a Future Test Year (“FTY”) ending July 31, 2024, and a HTY ending
14 July 31, 2023. Under current rates, CUPA’s combined return on rate base for the HTY is
15 1.73% while the projected return under current rates for the FTY and the FPFTY would be
16 0.60% and 0.94%, respectively. Under proposed rates, the combined projected return on
17 rate base would be 7.92%, which utilizes the Company’s targeted capital structure of 50%
18 equity, 50% debt, and cost of debt of 5.24%. The Company is also proposing a Return on
19 Equity (“ROE”) of 10.60% based on the recommendation of Company witness Matthew
20 Howard.

21 **Investment Spending**

22 In addition to the capital structure and cost financing components, CUPA’s request
23 is also based on completed, on-going, and projected infrastructure spending since the last
24 rate case and recovery of going-level operating costs not covered by current rates. CUPA

1 is projected to invest a total of \$12,374,400 across its systems during the period between
2 the HTY and the FPFTY. The projected investment includes planned projects that address
3 aging infrastructure issues as well as customer service-related issues. Also included in this
4 investment are recurring, routine replacement and rehabilitation costs that ensure the
5 continued daily operations of the system.

6 **Operating Expenses**

7 CUPA, like other utility service providers, has seen a drastic increase in operating
8 costs over the last few years due to rising inflation. Here, CUPA is seeking recovery of its
9 projected operating cost of \$6,312,461 for the FPFTY ending July 31, 2025. The operating
10 costs under the FPFTY represent an increase of 21.53% when compared to the per books
11 operating costs incurred for the HTY of July 31, 2023. The testimonies of Company
12 witnesses Anthony Gray and David Clark provide further details on these expense levels.

13 **Low-Income Program**

14 The issue of rate affordability for low-income customers remains an important issue
15 for CUPA. However, without appropriate rate relief, CUPA's ability to continue to provide
16 environmentally safe, reliable, and efficient water and wastewater services to its customers
17 and meet its financial obligations will be adversely affected. To find balance in these two
18 issues, CUPA through its own accord proposed and received approval from the
19 Commission in its last rate case to offer a volumetric low-income rate for its water
20 customers. For this proceeding, CUPA is proposing to expand the income eligibility
21 requirement for approval of these rates and introduce a low-income volumetric rate for its
22 sewer customers. The expansion of the program and the resulting rate design is addressed
23 in Company witness Gray's testimony.

24 **VI. ADDITIONAL FILING COMPONENTS**

1 **Q: PLEASE DESCRIBE ADDITIONAL ITEMS INCLUDED FOR CONSIDERATION**
2 **IN THIS PROCEEDING.**

3 A: In addition to the request outlined above, CUPA proposes and seeks Commission approval
4 for the following items, which are consistent with and therefore satisfy commitments in the
5 settlements approved in CUPA’s last base rate proceeding, and the Merger Dockets:

- 6 • Establishing metered rates for wastewater service - CUPA was able to obtain the
7 necessary data to develop metered rates for its wastewater customers and is
8 proposing the new structure in its rate design in the current proceeding.
- 9 • An expansion of the low-income rate eligibility requirement from 100% of the
10 Federal Poverty Guidelines to 200%.
- 11 • Establishing a low-income rate for residential wastewater service - The Company
12 has proposed a low-income rate structure, as described in Company witness
13 Anthony Gray’s testimony.
- 14 • Full consolidation of Tamiment rates - The Company has proposed a consolidated
15 rate structure for all its systems, which sees Tamiment move to the same rate
16 structure as the rest of the Company’s water and sewer service territories.
- 17 • CUPA requests to establish a deferral account, the “Integration Customer
18 Protection Deferral Mechanism”, that captures the tracked costs and benefits
19 required to be identified per a commitment in the Merger Dockets.

20 **VII. CALL CENTER PERFORMANCE UPDATE**

21 **Q: HAS THE COMPANY UPDATED EXHIBIT 1 OF LAQUISHA PARKS’**
22 **REBUTTAL TESTIMONY FROM THE LAST PROCEEDING?**

23 A: Yes, please see “Exhibit NS-1”.

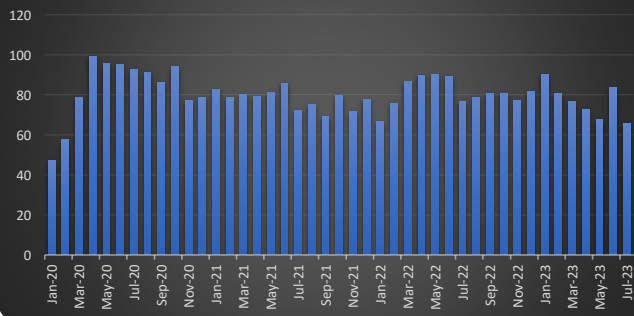
1 **Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?**

2 A: Yes, although I reserve the right to update it if necessary due to any new or updated
3 information.

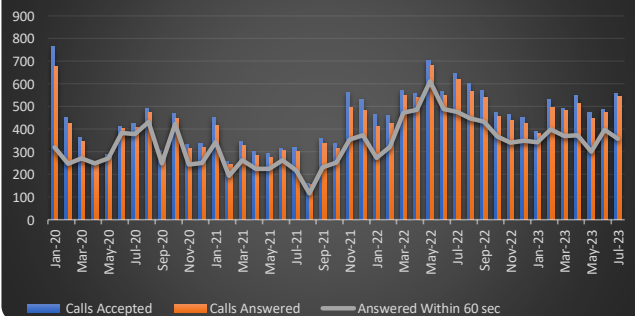
Exhibit NS-1

Period	Calls Accepted	Calls Answered	Answered Within 60 sec	Period	%	Calls Abandoned	Abandonment Rate
Jan-20	763	678	319	Jan-20	47.05	84	9.17
Feb-20	452	427	247	Feb-20	57.85	25	3.98
Mar-20	365	345	272	Mar-20	78.84	20	4.11
Apr-20	257	250	248	Apr-20	99.2	7	0.39
May-20	290	283	271	May-20	95.76	7	0.34
Jun-20	412	403	384	Jun-20	95.29	9	0.49
Jul-20	426	409	379	Jul-20	92.67	17	0.7
Aug-20	490	473	431	Aug-20	91.12	17	1.43
Sep-20	305	288	248	Sep-20	86.11	17	3.28
Oct-20	467	449	423	Oct-20	94.21	18	1.5
Nov-20	331	316	244	Nov-20	77.22	15	2.72
Dec-20	336	318	251	Dec-20	78.93	18	3.87
Jan-21	450	414	343	Jan-21	82.85	12	2.22
Feb-21	256	246	194	Feb-21	78.86	10	2.73
Mar-21	347	327	262	Mar-21	80.12	20	2.31
Apr-21	301	283	224	Apr-21	79.15	17	1.99
May-21	291	277	225	May-21	81.23	14	2.75
Jun-21	314	306	262	Jun-21	85.62	8	0.32
Jul-21	320	301	218	Jul-21	72.43	19	3.44
Aug-21	161	154	116	Aug-21	75.32	7	2.47
Sep-21	360	335	231	Sep-21	68.96	25	5.28
Oct-21	338	316	252	Oct-21	79.75	22	3.55
Nov-21	560	494	354	Nov-21	71.66	66	8.04
Dec-21	531	481	373	Dec-21	77.55	50	4.14
Jan-22	466	410	273	Jan-22	66.59	56	7.94
Feb-22	459	425	322	Feb-22	75.76	34	5.23
Mar-22	569	547	473	Mar-22	86.47	22	1.76
Apr-22	559	541	485	Apr-22	89.65	18	0.89
May-22	703	679	611	May-22	89.99	24	1.14
Jun-22	566	548	488	Jun-22	89.05	18	1.77
Jul-22	645	620	476	Jul-22	76.77	25	1.86
Aug-22	603	568	447	Aug-22	78.7	35	2.99
Sep-22	570	538	434	Sep-22	80.67	32	3.33
Oct-22	473	455	368	Oct-22	80.88	18	2.11
Nov-22	463	440	340	Nov-22	77.27	23	3.46
Dec-22	452	427	349	Dec-22	81.73	25	3.54
Jan-23	389	379	342	Jan-23	90.24	10	1.03
Feb-23	530	496	399	Feb-23	80.44	34	2.83
Mar-23	492	481	370	Mar-23	76.92	11	1.02
Apr-23	549	513	373	Apr-23	72.71	36	4.55
May-23	473	446	301	May-23	67.49	27	3.59
Jun-23	487	475	397	Jun-23	83.58	12	1.44
Jul-23	559	544	358	Jul-23	65.81	15	1.61

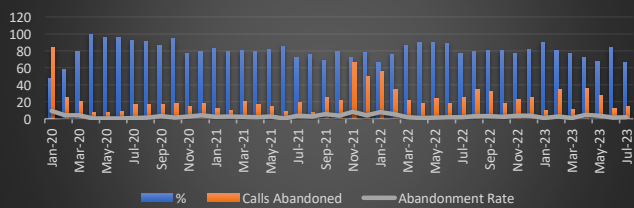
Service Level



Calls



Service Level/Abandon %



CUPA STATEMENT NO. 2

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

ANTHONY GRAY

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COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Direct Testimony of Anthony Gray

I. INTRODUCTION AND PURPOSE

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Q: PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.

A: My name is Anthony Gray. I am the Director of Financial Planning & Analysis, North Operations for Corix Regulated Utilities (US) Inc. (“CRUUS”). Community Utilities of Pennsylvania Inc. (“CUPA” or “the Company”) is a wholly owned subsidiary of CRUUS. My business address is 500 W. Monroe Ste 3600, Chicago, IL 60661.

Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.

A: As the Director of Financial Planning & Analysis, I am responsible for all aspects of the daily management of the business unit’s accounting and finance operations, as well as reporting monthly and quarterly regional consolidated results. I develop and prepare CUPA annual budget, monthly forecasts, and regulatory model along with all its sister companies in Maryland, New Jersey, and Virginia, all of which are subsidiaries of CRUUS. My duties include the management of the regulatory accounting process, which involves directing, planning, managing, and organizing regulatory filings for CUPA and its sister companies in the states listed previously.

Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A: I graduated from the University of Charleston in June 2010 with a Bachelor of Business Administration with major concentrations in Accounting and Finance. I joined CRUUS in

1 February of 2015 as a Financial Analyst I and over the course of my career with CRUUS
2 have held subsequent positions as Financial Analyst II, Senior Financial and Regulatory
3 Analyst, Financial Planning & Analysis Manager, and my current role as Director of
4 Financial and Planning.

5 **Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA**
6 **PUBLIC UTILITY COMMISSION?**

7 A: No.

8 **Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

9 A: My testimony will: (1) provide an overview of the filing, including the filing structure; (2)
10 provide the accounting schedules/exhibits used in developing the revenue requirement for
11 this proceeding; (3) describe the purpose and methodology for adjustments made to each
12 component of rate base; (4) describe the purpose and methodology for certain operating
13 revenue adjustments; (5) describe the purpose and methodology for certain operation
14 expense adjustments; and (6) addressed proposed rate design updates to the Company's
15 Low-Income Program.

16 **II. FILING STRUCTURE**

17 **Q: WHAT IS THE COMPANY'S FILING STRUCTURE FOR THIS RATE**
18 **PROCEEDING?**

19 A: The Company's rate relief request and subsequent change to rates was determined using a
20 fully projected future test year ("FPFTY") of 12 months ending July 31, 2025. In arriving
21 at the FPFTY levels used for revenue requirement development, the company started with
22 the historic test year ("HTY") of 12 months ended July 31, 2023, which was adjusted for

1 known and measurable changes to arrive at a future test year (“FTY”) of 12 months ending
2 July 31, 2024, which was then adjusted to arrive at the FPFTY amounts.

3 **Q: WHY IS THE COMPANY PROPOSING TO USE A FPFTY FOR THIS FILING?**

4 A: The Company is proposing the use of a FPFTY to recover costs for large, forecasted
5 projects and increasing operating expenses through 2025 without seeking recovery through
6 multiple rate proceedings in this time period, thereby reducing rate case expense for
7 ratepayers. The use of a FPFTY will enable the Company to reduce regulatory lag and
8 provide the Company with a reasonable opportunity to earn a fair return.

9 **Q: PLEASE DESCRIBE THE CHANGES IN OPERATING REVENUES**
10 **SUPPORTING THE RATE REQUEST.**

11 A: The Company is seeking an incremental increase in total operating revenues (both water
12 and wastewater) of \$3,169,707, representing a 54.66% increase over the HTY levels at
13 present rates. This includes a revenue increase of \$1,470,360 for water operations,
14 representing a 62.29% increase over HTY levels at present rates, and \$1,738,944 for
15 wastewater operations, representing a 50.83% increase over HTY levels at present rates. If
16 granted, the Company’s total operating revenues under proposed rates would be
17 \$8,880,595, which is comprised of \$ 3,830,994 and \$5,159,925 for water and wastewater
18 operations, respectively.

19 **Q: PLEASE DESCRIBE THE MAJOR COMPONENTS OF THE REVENUE**
20 **REQUIREMENT FOR THE FPFTY AND CHANGES FROM THE HTY.**

21 A: **Rate Base and Rate of Return** - For this proceeding, the Company is seeking to recover
22 rate base of \$32,425,933 projected at the end of the FPFTY, representing a \$8,929,576
23 increase over the HTY levels. The amounts included for recovery for water and sewer are

1 14,993,742, and 17,432,191 respectively. The Company is seeking an overall rate of return
2 on rate base of 7.92%, which is predicated on a Return on Equity (“ROE”) of 10.60%, and
3 cost of debt of 5.24%. The Company’s proposed capital structure for this proceeding
4 reflects CRUUS target of 50% equity and 50% debt ratio.

5 **Operating Deductions** – For this proceeding, the Company is seeking to recover total
6 operating deductions of \$6,312,461, representing an increase of \$1,118,376, or a 21.53%
7 increase over the HTY levels. The amount at the end of the FPPTY comprises forecasted
8 amounts of \$2,591,995 and \$3,720,466 for water and wastewater operations, respectively.

9 **III. ACCOUNTING SCHEDULES/EXHIBITS**

10 **Q: HOW ARE THE ACCOUNTING SCHEDULES/EXHIBITS ORGANIZED FOR**
11 **THIS PROCEEDING?**

12 **A:** In addition to the narrative answers and exhibits responsive to 52 Pa. Code §§ 53.52 and
13 53.53, the Company has included filing schedules to support its calculations. The filing
14 schedules are organized in four major sections.

15 **Section 1.** The first section comprises the Company’s lead schedules which
16 includes Return on Rate Base Statement (Schedule A), Statement of Operating Income
17 (Schedule B), and Statement of Financial Position (Schedule C).

Lead Financial Schedules:	Schedule Number
Statement of Rate Base and Return	Schedule A
Statement of Net Operating Income	Schedule B
Statement of Financial Position - Balance Sheet	Schedule C

18
19 **Section 2.** The second section comprises detailed filing schedules that address each
20 component shown on Schedule A, and supports claims being made for rate base inclusion
21 and consideration for all test year periods. The schedules are denoted by “A-” schedule
22 numbering as follows:

Rate Base Filing Schedules:	Schedule Number
Plant in Service	Schedule A-1
Accumulated Depreciation	Schedule A-2
Cash Working Capital	Schedule A-3
Contribution-In-Aid- Construction (CIAC)	Schedule A-4
Accumulated Deferred Income Tax	Schedule A-5
Customer Deposits	Schedule A-6
Inventory	Schedule A-7
Oracle Fusion Asset	Schedule A-8
Plant Acquisition Adjustment (PAA)	Schedule A-9
Deferred Charges	Schedule A-10

1
2 **Section 3.** The third section comprises the detailed filing schedules supporting
3 operating income adjustments shown on Schedule B. Schedule A, is formatted to show
4 account level detail, and affecting adjustments and are denoted by “B-” schedule
5 numbering as follows:

Net Operating Income Filing Schedules:	Schedule Number
Revenues	Schedule B-1
Uncollectibles	Schedule B-2
Forfeited Discounts	Schedule B-3
Utility Tax	Schedule B-4
Salaries & Wages	Schedule B-5
Salary Captive	Schedule B-6
Purchase Power	Schedule B-7
Purchased Water & Sewer	Schedule B-8
Maintenance & Repair	Schedule B-9
Maintenance Testing	Schedule B-10
Meter Reading	Schedule B-11
Chemicals	Schedule B-12
Transportation Expense	Schedule B-13
Outside Service	Schedule B-14
Office Supplies & Other Expenses	Schedule B-15
Regulatory Commission Expense	Schedule B-16
Pension & Other Benefits	Schedule B-17
Rent	Schedule B-18
Insurance	Schedule B-19
Office Utilities	Schedule B-20
Miscellaneous Expense	Schedule B-21
Corporate Allocation (CAM)	Schedule B-22
Depreciation Expense	Schedule B-23
Plant Acquisition Amortization Expense	Schedule B-24
Contribution-In-Aid-Construction Amortization	Schedule B-25
TOTI	Schedule B-26
Income Taxes	Schedule B-27

1 recovery is supported by the direct testimony and exhibits of Company witness Harold
2 Walker III.

3 **Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO UTILITY PLANT IN**
4 **SERVICE (“UPIS”)**

5 A: At the end of the HTY, UPIS was adjusted to arrive at the FTY and FPFTY amounts by:
6 (1) rolling-forward current UPIS balances at the end of the HTY; (2) including planned
7 pro-forma projects net of retirements the Company expects to complete and have in service
8 by the end of the FTY and FPFTY; and (3) including forecasted general ledger additions
9 the company expects to spend over the course of the FTY and FPFTY periods. Planned
10 pro-forma projects are based on the Company’s long term capital plan which seeks to
11 identify and prioritize projects that address service levels, comply with permit
12 requirements, prevent health and safety issues, prevent asset failures, improve operator
13 efficiency, reduce operating costs, and occasionally, to increase system capacity. General
14 ledger spending is unplanned routine maintenance spend that essentially captures the costs
15 related to a depreciating system. The development of CUPA’s long term capital plan and
16 the process for identifying projects are detailed in Company witness Capwen’s direct
17 testimony. For this proceeding, the Company has included forecasted pro-forma project
18 and general ledger spend net of retirements of \$5,417,760 and \$5,170,144 over the future
19 test year periods for water and wastewater operations, respectively. The amount related to
20 the roll-forward of existing UPIS balances are \$16,407,015, and \$25,996,126 for water and
21 wastewater operations, respectively. Total UPIS included in rate base for recovery is
22 \$52,991,046. Please refer to schedules A, A-1, and supplemental schedule labelled

1 “Supplement to A-1, A-2, & B-23” for the summary and detail of the adjustments
2 referenced.

3 **Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO ACCUMULATED**
4 **DEPRECIATION (“AD”).**

5 A: AD was updated to reflect the going-level amounts based on the gross amounts and
6 adjustments to UPIS. The Company uses a group asset depreciation methodology to assign
7 depreciation rates to projects being transferred from work in progress to UPIS and as such
8 each pro-forma and general ledger spending project was assigned a depreciation rate based
9 on the expected UPIS account to be used at the time of placing the project in service. In
10 addition, the Company used the mid-year convention method to calculate depreciation
11 expense for the first year of a project being placed in service which affected the level of
12 AD proposed in the FTY and FPFTY. Please refer to schedules A, A-1, and supplemental
13 schedule labelled “Supplement to A-1, A-2, & B-23” for the summary and detail of the
14 adjustments referenced. The FPFTY amounts included for this proceeding are \$5,527,421
15 and \$11,600,234 for water and wastewater respectively.

16 **Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO NET CONTRIBUTIONS-**
17 **IN-AID-OF CONSTRUCTION (“CIAC”).**

18 A: Net CIAC was updated by rolling-forward the gross balances at the end of the HTY and
19 updating the accumulated amortization for an additional year of expense each for the FTY
20 and the FPFTY. The net amounts included for this proceeding are -\$1,158,374 and -
21 \$1,550,924 for water and wastewater respectively. Please see schedules A, A-4, and
22 supplemental schedule labelled “Supplement to A-4” for the summary and detail of the
23 adjustments referenced.

1 **Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO ACCUMULATED**
2 **DEFERRED INCOME TAX (“ADIT”).**

3 A: ADIT was updated to reflect the going-level amounts based on the book to tax difference
4 resulting from the changes in UPIS and AD for this proceeding. The amounts included as
5 credit to rate base for this proceeding are \$603,186 and \$723,430 for water and wastewater
6 respectively. Please refer to schedules A, A-5, and supplemental schedule labelled
7 “Supplement to A-5” for the summary and detail of the adjustments referenced.

8 **Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO NET PLANT**
9 **ACQUISITION ADJUSTMENT (“PAA”).**

10 A: Net PAA was updated by rolling-forward the gross balances at the end of the HTY and
11 updating the accumulated amortization for an additional year of expense each for the FTY
12 and the FPPTY. The net amount included for this proceeding is -\$626,576 and -\$906,339
13 for water and wastewater, respectively. Please see schedules A, A-8, and supplemental
14 schedule labelled “Supplement to A-8” for the summary and detail of the adjustments
15 referenced.

16 **Q: PLEASE DESCRIBE THE ADJUSTMENT FOR THE ORACLE FUSION ERP**
17 **SYSTEM.**

18 A: Oracle Fusion is a full-service cloud-based ERP system implemented in 2020 as upgrade
19 to legacy JDE system and other applications previously used by CRUUS. The new system
20 brought the Company’s accounting, human resource management, accounts
21 payables/receivables, and fixed asset ledgers functions under one platform. CUPA is
22 seeking to include its allocated share of the Fusion capitalized costs in rate base, as the
23 project has been placed into service and is fully operational. The allocation of the current

1 and forecasted net book value and amortization expense of the Fusion capitalized costs is
2 reflected in Schedule A-8 and Schedule B-23 for water and wastewater operations
3 respectively.

4 **Q: PLEASE DESCRIBE THE ADJUSTMENTS MADE TO NET DEFERRED**
5 **CHARGES (EXCLUDING RATE CASE EXPENSE).**

6 A: Both per books and going-level adjustments were made to arrive at the net deferred charge
7 amount at the end of the FPFTY. The Company made a per book adjustment to remove the
8 gross balance and accumulated amortization related to the Tamiment acquisition
9 construction work in progress balance that was approved to be amortized over 11 years in
10 the last proceeding from. Pro-forma adjustments were then made to reflect the net of
11 amortization FPFTY amounts associated with multi-year tank inspections and painting
12 work, as well as updates to reflect the most recent multi-year testing schedule. Please see
13 schedules A, A-10, and supplemental schedule labelled “Supplement to Schedule A-10 &
14 B-9” for the summary and detail of the adjustments referenced.

15 **Q: PLEASE DESCRIBE ADDITIONAL ADJUSTMENTS MADE TO DEFERRED**
16 **CHARGES.**

17 A: **COVID-19 Regulatory Asset** - In addition to the adjustments described in the previous
18 Q&A relating to deferred charges, the Company seeks to establish recovery of incurred
19 costs related to COVID-19 pandemic through a deferral with a proposed amortization life
20 of 5 years. The gross cost associated with this amortization is \$88,804 for water operations
21 and \$106,240 for wastewater operations. The majority of the related costs are driven by the
22 increase in incremental bad debt, and forgone revenues for late penalties and reconnection
23 fees. If approved, the adjustment to rate base would be a debit of \$88,804 and \$106,518,

1 and an increase in amortization expense of \$38,962, comprising of \$17,7714. and \$21,247
2 for water and wastewater operations, respectively. Please see schedules A, A-10, and
3 supplemental Schedule Labelled “Supplement to Schedule A-10 & B-9 COVID Regulatory
4 Asset.”

5 **Rate Case Expense** – Rate Case costs include for this proceeding are \$342,475, with a
6 proposed amortization period of 3 years, resulting in \$114,158 of amortization expense.
7 Please see schedules A, A-10, and supplemental schedule labelled “Supplement to
8 Schedule A-10 & B-9 Regulatory Expense, Deferral, and Amortization.”

9 **V. OPERATING REVENUE ADJUSTMENTS**

10 **Q: PLEASE LIST THE OPERATING REVENUE ADJUSTMENTS YOU ARE**
11 **SUPPORTING?**

12 A: For this proceeding, I have prepared operating revenue adjustments related to customer
13 count and consumption to arrive at present rate service revenues for the FTY and the
14 FPFTY.

15 **Q: PLEASE DESCRIBE THE ADJUSTMENT TO DERIVE CUSTOMER COUNT**
16 **FOR THE FTY AND FPFTY.**

17 A: Pro-Forma customer count and annual billing units used in arriving at present rate service
18 revenues for the FTY and FPFTY were developed using end of period counts from (1) the
19 billing and consumption data report at the end of the HTY, and (2) the active service
20 agreement report as of the end of the HTY. From these two data points, the Company was
21 able develop an appropriate going-forward customer count and annual billing units for each
22 test year.

1 **Q: PLEASE DESCRIBE THE ADJUSTMENT TO DERIVE ANNUAL**
2 **CONSUMPTION FOR THE FTY AND FPFTY.**

3 A: To reflect going-forward consumption levels, the Company has proposed a year over year
4 consumption decline of 4.38%. This adjustment was developed by using data for the 4-
5 year period of August 1, 2019, through July 31, 2023. This period was used as it reflects
6 the most recent data set that includes consumption from the Tamiment system acquired by
7 the Company in August of 2019. Like most utilities with a predominately residential
8 customer base, CUPA saw an increase in usage levels for the period March of 2020 through
9 the end of 2022 due to more people being in their homes for longer periods of time during
10 the COVID-19 pandemic. As a result of return to normal policies, CUPA has seen a decline
11 in customers usage levels when comparing its HTY to the preceding periods. The
12 consumption decline proposed represents a normalization of what the Company would
13 expect to see in declining usage year over year.

14 **VI. OPERATING EXPENSE ADJUSTMENTS**

15 **Q: PLEASE LIST THE OPERATING EXPENSE ADJUSTMENTS YOU ARE**
16 **SUPPORTING?**

17 A: For this proceeding, I have prepared operating expenses adjustments related to salary &
18 wages, employee pension and benefits, and the inclusion of amortization expense related
19 to Low-Income Program ("LIP") regulatory liability recorded during the HTY due to under
20 collection.

21 **Q: PLEASE EXPLAIN THE ADJUSTMENTS MADE TO SALARIES & WAGES.**

1 A: To arrive at the going-level amounts for the FTY and the FPFTY, the Company adjusted
2 three components of salary and wages for direct employees of CUPA. The three
3 components were base, overtime, and bonus compensation.

4 Base Pay – The Company started with the current headcount and salary levels as of the end
5 of the HTY ending July 31, 2023. A 3% year over year cost of living adjustment was then
6 applied to HTY amounts to arrive at the going level amounts for the FTY and FPFTY for
7 each employee.

8 Overtime Pay – HTY overtime hours for each overtime category for each hourly employee
9 was applied to the going-level pay rates for each employee to arrive at the amounts for the
10 FTY and FPFTY respectively.

11 Bonus Pay – HTY bonus pay percentages were applied to the going level pay rates for
12 eligible employees to arrive at the amounts for the FTY and FPFTY.

13 **Q: PLEASE EXPLAIN THE ADJUSTMENTS MADE TO EMPLOYEE PENSION &**
14 **BENEFITS.**

15 A: To arrive at the going-level amounts for the FTY and the FPFTY, the company adjusted 4
16 components of employee pension and benefits. The 4 components were elective and non-
17 elective retirement benefits, healthcare, dental and vision.

18 Elective and Non-Elective Retirement Benefits – Employer related costs for the
19 Company’s 401K elective and profit sharing non-elective programs were updated to reflect
20 going-level amounts based on going level salary and wages adjustments described in the
21 previous Q&A.

1 Healthcare, Dental, Vision – Employer related cost for healthcare, dental and vision for
2 each employee were updated for the FTY using the annualized levels as of June 30, 2023.

3 These amounts were carried forward for the FPFTY.

4 **Q: PLEASE EXPLAIN THE AMORTIZATION EXPENSE ADJUSTMENT FOR THE**
5 **LOW-INCOME PROGRAM.**

6 **A:** Following the directive stipulated in the last proceeding, the Company recorded a
7 regulatory liability in December 2022 in the amount of \$79,782.64 for the over collection
8 of revenues at regular rates due to lower than forecasted participation levels in the program.
9 The Company is proposing a flow back of the regular liability to customers over three years
10 similarly to the amortization period for rate case expense with an offsetting adjustment
11 made to depreciation expense for one third of the balance in the amount of \$26,594.21,
12 shown on Schedule B-23.

13 **VII. LOW-INCOME PROGRAM UPDATE**

14 **Q: PLEASE DESCRIBE THE COMPANY'S CURRENT LOW- INCOME**
15 **PROGRAM.**

16 **A:** CUPA voluntarily proposed a pilot low-income program (“LIP”) for its water customers
17 in Docket No. R-2021-3025206, which was subsequently approved as modified by the
18 settlement in that proceeding. With this approval, CUPA was given authority to implement
19 a volumetric water usage charge of \$8.78, representing a 35% decrease from normal rates
20 for service rendered to residential customers who meet certain eligibility requirements for
21 its consolidated rate group. A similar rate was approved for customers in the Tamiment
22 service territory at \$7.44, representing the same 35% decrease compared to normal rates
23 for the Tamiment service territory. Under this pilot, a customer whose annual income fell

1 below 100% of the federal poverty level (“FPL”) for a household of their size would
2 become eligible for the lower volumetric rates.

3 **Q: PLEASE LIST THE PROPOSED UPDATES TO THE LOW-INCOME PROGRAM.**

4 A: The Company is proposing the following updates to the LIP: (1) The company proposes to
5 increase the income eligibility requirement from 100% to 200% of the FPL. In addition,
6 the Company has proposed as part of its rate design a low-income volumetric rate for its
7 wastewater residential customers. Both proposals are parts of stipulations outlined in the
8 merger settlement Docket Nos. A-2022-3036744 and A-2022-30367456 and the prior rate
9 case settlement at Docket Nos R-2021-3025206, et al.

10 **Q: DESCRIBE THE PROPOSED WATER AND WASTEWATER LOW-INCOME**
11 **RATE DESIGNED.**

12 A: Due to the level of participation during the pilot period, the Company has not proposed any
13 changes to the water billing determinants that were used and approved in developing the
14 low-income volumetric rate in the last proceeding. The Company hopes the expansion of
15 the eligibility requirement coupled with increase customer awareness will drive
16 participation closer to prior approved levels. The water and wastewater low-income
17 volumetric rates proposed for this proceeding follows the 35% difference from normal rates
18 required to produce the Company’s requested revenue increase. The rate calculations are
19 included as part of the cost of service study completed by witness Miller.

20 **Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?**

21 A: Yes, although I reserve the right to update it if necessary due to any new or updated
22 information.

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

DAVID CLARK

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II. OPERATING EXPENSES ADJUSTMENTS..... 2

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Direct Testimony of David Clark

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q: PLEASE STATE YOUR NAME OCCUPATION AND BUSINESS ADDRESS.**

3 A: My name is David Clark. I am a Senior Financial Analyst, North Operations for Corix
4 Regulated Utilities U.S., (“CRUUS”). Community Utilities of Pennsylvania, Inc. (“CUPA”
5 or “the Company”) is a wholly owned subsidiary of CRUUS. My business address is 500
6 W, Monroe Ste 3600, Chicago, IL 60661.

7 **Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.**

8 A: My responsibilities include: financial analysis of individual subsidiaries of CRUUS,
9 preparation and submission of rate applications, facilitation of regulatory audits and the
10 submission of testimony and exhibits to support rate applications. I am responsible for
11 ratemaking activities for individual subsidiaries of CRUUS, including CUPA.

12 **Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL**
13 **BACKGROUND.**

14 A: I graduated from East Texas Baptist University in Marshall, Texas in 2007 with a Bachelor
15 of Business Administration in Accounting. I worked from 2007 to 2012 in the
16 accounting/finance group for a telecommunications company before joining CRUUS in
17 December of 2012 as a Senior Accountant and subsequently transitioning into a regulatory
18 finance role in September of 2020.

19 **Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA**
20 **PUBLIC UTILITY COMMISSION?**

1 A: Yes. I submitted testimony in CUPA’s previous rate cases at Docket Nos. R-2021-3025206
2 (water) and R-2021-3025207 (wastewater).

3 **Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

4 A: My testimony will provide the purpose and methodology for certain operating expense
5 adjustments being proposed by the Company.

6 **II. OPERATING EXPENSES ADJUSTMENTS**

7 **Q: PLEASE LIST THE OPERATING EXPENSE ADJUSTMENTS FOR WHICH YOU**
8 **ARE SUPPORTING?**

9 A: For this proceeding, I have prepared operating expense adjustments for Uncollectible,
10 Maintenance & Repair, Chemicals, Insurance, Regulatory Commission, Unrecoverable,
11 and Corporate Allocation (“CAM”) Expenses.

12 **Q: PLEASE EXPLAIN HOW FORECASTED UNCOLLECTIBLE EXPENSES WERE**
13 **DETERMINED.**

14 A: Forecasts for Uncollectible Expense are based on analyses of historical data for the
15 previous 5 years and subsequently normalized to remove the 24 months preceding
16 7/31/2022 to account for COVID-19 impacts. This calculation yields a normalized average
17 of 1.99%, which was used to calculate uncollectible expenses for the Future Test Year
18 (“FTY”) ending 7/31/2024 and the Fully Projected Future Test Year (“FPFTY”) ending
19 7/31/2025. Please refer to schedules B-2 and supplemental schedule labeled “Supplement
20 to Schedule B-2” for the summary and detail of the adjustments referenced. For water
21 operations, uncollectible expense is forecasted to increase from (\$166,053) in the Historic
22 Test Year (“HTY”) to (\$76,708) in the FPFTY. For sewer operations, uncollectible expense
23 is forecasted to decrease from (\$1,782) in the HTY to (\$103,622) in the FPFTY.

1 **Q: PLEASE EXPLAIN HOW FORECASTED MAINTENANCE AND REPAIR**
2 **EXPENSES WERE DETERMINED.**

3 A: Maintenance and repair expenses are forecasted based on analysis of historical data and
4 estimated needs of CUPA's Operations team. The 3-year average of plant maintenance
5 costs for the years ending July 31, 2021, 2022, and 2023 was used as the starting point
6 for the adjustments.

7 The 2024 FTY forecast reflects the 3-year average adjusted to reflect the 11-year
8 inflation trend of 3.92% for Water and Sewer maintenance cost using data from the United
9 States Bureau of Labor Statistics ("US BLS").

10 The 2025 FPFTY forecast reflects the amounts calculated for 2024 adjusted by the
11 same inflation factor used for 2024. Please refer to schedules B-9 and supplemental
12 schedule labeled "Supplement to Schedule B-9" for the summary and detail of the
13 adjustments referenced. For water operations, maintenance and repair expense is forecasted
14 to increase from \$208,402 in the HTY to \$247,106 in the FPFTY. For sewer operations,
15 maintenance and repair expense is forecasted to increase from \$537,136 in the HTY to
16 \$700,693 in the FPFTY.

17 **Q: PLEASE EXPLAIN HOW FORECASTED CHEMICAL COSTS WERE**
18 **DETERMINED.**

19 A: The monthly forecasts for Chemicals are based on anticipated demand of each chemical.
20 The forecast is based on an analysis completed by Operations, which includes estimated
21 chemical costs per unit, by chemical type. The estimated chemical costs are determined
22 by review of current costs. An estimated number of units, which is based on historical
23 seasonal needs, of each chemical type is then used as a multiplier to determine forecasted

1 chemical expense for each system. The annual inflation factor of 3.92%, derived from US
2 BLS Consumer Price Index (“CPI”) historical data as described previously in my
3 maintenance & repair testimony, has been applied to future years. Please refer to schedules
4 B-12 and supplemental schedule labeled “Supplement to Schedule B-12” for the summary
5 and detail of the adjustments referenced. For water operations, chemical expense is
6 forecasted to increase from \$38,286 in the HTY to \$55,865 in the FPFTY. For sewer
7 operations, chemical expense is forecasted to increase from \$188,313 in the HTY to
8 \$275,681 in the FPFTY.

9 **Q: PLEASE EXPLAIN HOW INSURANCE COSTS WERE DETERMINED.**

10 A: Insurance costs are forecasted at CRU-US and are based on review and analyses of current
11 and projected insurance policies. Forecasts are based on each individual insurance policy
12 type and are subsequently allocated to CUPA based on the various allocation
13 methodologies specific to each policy. Please refer to schedules B-19, B-17, and
14 supplemental schedule labeled “Supplement to Schedule B17 & B-10” for the summary
15 and detail of the adjustments referenced. For water operations, insurance expense is
16 forecasted to increase from \$71,137 in the HTY to \$81,113 in the FPFTY. For sewer
17 operations, insurance expense is forecasted to increase from \$85,284 in the HTY to
18 \$97,283 in the FPFTY.

19 **Q: PLEASE EXPLAIN HOW REGULATORY COMMISSION EXPENSES WERE**
20 **DETERMINED.**

21 A: The forecast for regulatory expense is based on current and planned rate case costs. These
22 costs are amortized monthly over their useful lives until no value remains. The projected
23 increase in regulatory commission expense is driven by the projected expense to be

1 incurred for the current case. Please refer to schedules B-16, and supplemental schedule
2 labeled “Supplement to Schedule A-10 & B-16” for the summary and detail of the
3 adjustments referenced. For water operations, regulatory commission expense is forecasted
4 to increase from \$43,264 in the HTY to \$51,906 in the FPPTY. For sewer operations,
5 regulatory commission expense is forecasted to increase from \$51,869 in the HTY to
6 \$62,253 in the FPPTY.

7 **Q: PLEASE EXPLAIN HOW UNRECOVERABLE EXPENSES WERE**
8 **DETERMINED AND REMOVED.**

9 A: The Company has removed expenses known to be unrecoverable. For water operations,
10 these consist of \$11,566 for Lobbying Expense and \$4,381 for Memberships and Dues. For
11 sewer operations these consist of \$3,036 for Memberships and Dues, \$13,874 for Lobbying
12 Expense and \$11,500 for Penalties/Fines. Please refer to schedules B-14, B-21, and
13 supplemental schedule labeled “Supplement to Schedule B-21” for the summary and detail
14 of the adjustments referenced.

15 **Q: PLEASE EXPLAIN HOW CORPORATE ALLOCATED COSTS WERE**
16 **DETERMINED.**

17 A: Cost Allocation Methodology (“CAM”) allocates costs with a 2-tier approach. Corporate
18 costs are subject to a two-tier allocation process. The Tier 1 allocation for corporate costs
19 are based on the composite allocator factoring 33.3% for each of the factors of gross
20 revenues, headcount, and gross property, plant and equipment. The result of the Tier 1
21 allocation to Water Services Corp. is then allocated to subsidiaries based on an Equivalent
22 Residential Connections. This allocation is consistent with the allocation process in
23 CUPA’s prior rate case and is consistent with existing affiliate agreements approved at

1 Docket Nos. G-2019-3014555 and G-2019-3014557. Please refer to schedules B-22 and
2 supplemental schedule labeled “Supplement to Schedule B-22” for the summary and detail
3 of the adjustments referenced. For water operations, corporate allocated cost is forecasted
4 to increase from \$318,070 in the HTY to \$352,455 in the FPFTY. For sewer operations,
5 corporate allocated cost is forecasted to increase from \$381,366 in the HTY to \$422,759
6 in the FPFTY.

7 **Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?**

8 A: Yes, although I reserve the right to update it if necessary due to any new or updated
9 information.

CUPA STATEMENT NO. 4

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

EMILY ANN LONG

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1 Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?

2 A: My testimony related to water will: (1) discuss unaccounted for water (“UFW”) for
 3 CUPA’s water systems; (2) discuss CUPA’s Lead Service Line Replacement
 4 Program(“LSLRP”) and; (3) address compliance items from the Pennsylvania Public
 5 Utility Commission’s (“PA PUC” or the “Commission”) Final Order at Docket No. R-
 6 2021-3025206, et al., specifically, items 19, 22, 23, and 24. My testimony related to
 7 wastewater will address compliance items from the PA PUC Final Order at Docket No. R-
 8 2021-3025206, et al., specifically items 20 and 25. Both my water and wastewater
 9 testimony are contained herein.

10 **II. UFW**

11 **Q: DISCUSS CUPA’S UFW AND DETAIL ALL IDENTIFIED CAUSES.**

12 A: CUPA provides water service in three service territories: Westgate, Penn Estates, and
 13 Tamiment. UFW percentages by territory are provided in the table below.

Year	Westgate	Penn Estates	Tamiment
2021	13%	19%	55%
2022	13%	25%	44%
As of July 2023	10%	29%	25%

15
 16
 17 CUPA’s operations team uses acoustic leak detection and data loggers to locate leaks.
 18 When leaks are found, they are repaired as quickly as possible. Despite successful ongoing
 19 internal efforts locating and repairing leaks, some UFW percentages were not declining or

1 were higher than the Company expected. McKim & Creed surveyed for leaks in Tamiment
2 in April 2023 and Penn Estates in August 2023. Three system leaks were discovered in
3 Tamiment totaling 11 gallons per minute, or 15,840 gallons per day. Two leaks were
4 located on customer laterals, and one was on a standpipe lateral. All leaks were repaired.
5 Seven system leaks were identified in Penn Estates. One leak was further investigated and
6 determined to not be a leak. The six leaks were located on service laterals and totaled 22.8
7 gallons per minute or 32,832 gallons per day. All leaks were repaired. Exhibit EAL-1
8 details lost water (breaks/leaks, flushing, adjustments, WWTP, CL17/Analyzer, Sewer
9 Cleaning, Sampling) and UFW per water system for 2021, 2022, and 2023.

10 **III. LEAD SERVICE LINE REPLACEMENT PROGRAM**

11 **Q: DISCUSS CUPA’S PA PUC LEAD SERVICE LINE REPLACEMENT PROGRAM**
12 **(“LSLR PROGRAM”).**

13 A: CUPA filed with the Commission on July 21, 2023, a Petition for approval of our LSLR
14 Program (“LSLR Petition”). The Office of Consumer Advocate (“OCA”) responded with
15 a request that the LSLR Petition be sent to the Office of Administrative Law Judge for
16 hearings on questions raised by the OCA. The proceeding is now before the Office of
17 Administrative Law Judge and the procedural schedule has been stayed to allow for
18 settlement negotiations. Currently, CUPA is working to address and answer OCA’s
19 informal data requests.

20 **IV. 2021 FINAL ORDER WATER COMPLIANCE ITEMS**

21 **Q: PLEASE DESCRIBE THE RELEVANT COMMITMENTS FROM CUPA’S LAST**
22 **RATE CASE AT DOCKET NOS. R-2021-3025206, ET AL.**

1 A: In the settlement approved by the Commission in the Company’s last base rate case, the
2 Company agreed to several commitments. This includes, among other provisions, the
3 following commitments:

4 19. Until the Company files its next base rate case, CUPA will serve a copy to the
5 Settlement Parties of any Boil Water Advisory (“BWA”) or Do Not Consume
6 Advisory issued to customers. Service can be effected by email.

7 ***

8 22. For each of its water systems, the Company’s records regarding isolation valves
9 will include (1) the valve location, (2) date of attempt to exercise each valve; and
10 (3) if the valve was broken or operable (successfully exercised). If the valve could
11 not be properly exercised, the valve will be scheduled to be repaired or be replaced.
12 As part of its next base rate filing, the Company will provide the exercising records
13 and schedule for any repair/replacements.

14
15 23. For the Tamiment Water System, the Company will provide advance notice to
16 customers regarding planned system maintenance that may discolor water
17 (including flushing and switching wells).

18
19 24. For the Penn Estates Water System:

20
21 a) Within one year of the Commission’s final order in this proceeding, the
22 Company will have a study conducted to determine whether it can reduce normal
23 operating pressures exceeding 125 psi in its mains without adversely impacting

1 water pressure of some customers. So long as the study shows customer water
2 pressure will not be adversely impacted, CUPA will reduce normal operating
3 pressures exceeding 125 psi in its mains.

4
5 b) As part of its next base rate filing, CUPA will provide a report on its proposed
6 implementation of the GHD Report and any action taken with regard to (1)
7 providing adequate supply; (2) complying with minimum pressure requirements;
8 (3) increasing pressures in low pressure areas so that it is suitable for all household
9 purposes; (5) drilling a new well(s) or interconnecting with another utility for water
10 supply; and (6) obtaining local, state or federal funding for water supply and
11 pressure projects.

12 2021 Final Order at 18-19. I will provide updates as to each of the above.

13 **Q: REGARDING PARAGRAPH 19, HAS CUPA SERVED A COPY OF ALL BOIL**
14 **WATER ADVISORIES (“BWA”) AND DO NOT CONSUME ADVISORIES**
15 **ISSUED TO CUSTOMERS TO THE SETTLEMENT PARTIES?**

16 A: Yes. CUPA emailed a copy of all BWAs issued to customers to the following settlement
17 parties: [the](#) Office of Consumer Advocate (“OCA”), [the](#) Office of Small Business Advocate
18 (“OSBA”), and [the](#) Commission’s Bureau of Investigation & Enforcement (“BI&E”).
19 CUPA also provided BWA’s to the Pennsylvania Department of Environmental
20 Protection’s water sanitarian. CUPA has not issued Do Not Consume Advisories since the
21 time this settlement requirement took effect.

22 **Q: REGARDING PARAGRAPH 22, PLEASE DISCUSS THE ISOLATION VALVE**
23 **EXERCISING RECORDS AND SCHEDULE FOR ANY**

1 **REPAIR/REPLACEMENTS, ADDRESSING VALVE LOCATION, DATE OF**
2 **EXERCISE ATTEMPT, AND IF VALVE WAS BROKEN/OPERABLE.**

3 A: CUPA exercises 50% of distribution and hydrant valves in each system on a rotating
4 schedule annually. Zone 1 valves are exercised on odd years and zone 2 valves are
5 exercised on even years. See Exhibit EAL-2, which contains Westgate, Penn Estates, and
6 Tamiment valve inspection reports. The inspection reports consist of valve number,
7 location, date of exercise, broken or operable status, operations comments, overall
8 operating condition, and valve status in GIS. The upcoming capital projects will focus on
9 repairing/replacing the worst rated valves first. Tamiment and Penn Estates have capital
10 projects to repair/replace valves scheduled in 2024. Westgate had valve replacements in
11 2021 and 2023. Westgate has watermain replacement projects scheduled in 2024, 2026,
12 and 2028. These projects will replace watermains, hydrants, and valves in areas containing
13 older or the oldest infrastructure within the system.

14 **Q: REGARDING PARAGRAPH 23, DESCRIBE THE ADVANCE NOTICE CUPA**
15 **PROVIDED TO TAMIMENT WATER CUSTOMERS WHEN PERFORMING**
16 **SYSTEM MAINTENANCE THAT MAY DISRUPT WATER QUALITY.**

17 A: Prior to beginning system maintenance, CUPA sent eight voice reaches to Tamiment water
18 customers in 2021 that may be impacted by system maintenance. In 2022 eleven voice
19 reaches were issued and in 2023 up to and including July, six voice reaches were issued to
20 Tamiment water customers that may be impacted by system maintenance. See Exhibit
21 EAL-3.

1 **Q: REGARDING PARAGRAPH 24(A), ADDRESS THE STUDY REQUIRED OF**
2 **CUPA BY JANUARY 13, 2023, AND ITS FINDINGS RELATING TO REDUCING**
3 **NORMAL OPERATING PRESSURES.**

4 A: GHD, an engineering firm, conducted a hydraulic analysis of Penn Estate's water system
5 to address system pressure. Based on this hydraulic analysis, GHD produced the Penn
6 Estate's Hydraulic Analysis dated 7/29/2022. The analysis concluded that reducing
7 operating pressures to decrease pressure in low elevations is not a viable option because
8 doing so would further reduce the low pressure in the higher elevations of the community.
9 Thus, 2021 Settlement Obligation 24.a to reduce water pressures over 125 PSI is not
10 required because customer water pressure would be adversely impacted. See Exhibit EAL-
11 4 (Confidential).

12 **Q: REGARDING PARAGRAPH 24(B), ADDRESS ANY ACTIONS TAKEN BY CUPA**
13 **TO IMPLEMENT RECOMMENDATIONS FOR THE GHD REPORT TO**
14 **PROVIDE ADEQUATE SUPPLY, COMPLY WITH MINIMUM PRESSURE**
15 **REQUIREMENTS, INCREASE PRESSURE IN LOW PRESSURE AREAS, DRILL**
16 **A NEW WELL OR INTERCONNECTION, AND/OR OBTAIN STATE OR**
17 **FEDERAL FUNDING FOR WATER SUPPLY AND PRESSURE PROJECTS.**

18 A: In order to address water supply concerns in Penn Estates, GHD completed a Water
19 Distribution System Study as of 2/23/2021. See Exhibit EAL-5 (Confidential). CUPA and
20 GHD held a conference with Brodhead Creek Regional Authority (“BCRA”) to determine
21 the feasibility of an interconnect. At that time, the cost of an interconnect with BCRA was
22 at least \$3,300,000. Due to this cost, an interconnect was not pursued. Engineering for a
23 new well started in 2022. Well 9 was drilled in 2023 and is anticipated to be complete in

1 2025. Well 4 was identified as an underperforming well and was redeveloped in 2023 to
2 improve performance. McKim & Creed performed comprehensive leak detection of the
3 Penn Estates distribution system in August 2023. Seven distribution leaks and five
4 customer leaks were identified. All leaks were fixed. GHD conducted a hydraulic analysis
5 of Penn Estate's water system to address system pressure. Based on this hydraulic analysis,
6 GHD produced the Penn Estates' Hydraulic Analysis dated 7/29/2022 (Exhibit EAL-4).
7 The Hydraulic Analysis reviewed five potential options: 1) Individual Pressure Reducing
8 Valves ("PRV") for customers experiencing high-pressure, 2) Separate Pressure Zones
9 with Mainline PRVs and Booster Pump Station, 3) No Action Alternative, 4) Modification
10 to System Operating Conditions, and 5) Jockey Pump Addition to High-Elevation Zone.
11 GHD's Hydraulic Analysis recommended option 1 and option 5. Engineering design and
12 construction is scheduled for 2024 with an anticipated completion by end of 2024. CUPA
13 and GHD are working towards finalizing the design scope of this project. State or federal
14 funding was not obtained.

15 **V. 2021 FINAL ORDER WASTEWATER COMPLIANCE ITEMS**

16 **Q: HAS CUPA SERVED A COPY OF PROGRESS REPORTS SUBMITTED TO PA**
17 **DEP TO SETTLEMENT PARTIES REGARDING PENN ESTATES CONSENT**
18 **ORDER AND AGREEMENT (COA) DATED OCTOBER 22, 2020?**

19 **A:** Yes. CUPA emailed a copy on July 15, 2023 of all Progress Reports sent to PA DEP to
20 the following settlement parties: OCA, BI&E, and OSBA.

21 **Q: HAS CUPA PROVIDED NEW WASTEWATER CUSTOMERS WITH GRINDER**
22 **PUMP OPERATION AND MAINTENANCE INFORMATION?**

1 A: Yes. New customers receive a grinder pump brochure with operation and maintenance
2 information. The customer grinder pump brochure is sent within one month of the customer
3 receiving service and is sent via the method the customer has setup to receive bills.

4 **Q: HAS CUPA PROVIDED WASTEWATER CUSTOMERS WITH GRINDER PUMP**
5 **OPERATION AND MAINTENANCE INFORMATION ANNUALLY?**

6 A: CUPA sends a grinder pump brochure with operation and maintenance information twice
7 a year. The grinder pump brochure is sent to all customers with a grinder pump and is sent
8 via the method the customer has set up to receive bills.

9 **Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?**

10 A: Yes, however I reserve the right to supplement or make corrections to this testimony.

CUPA STATEMENT NO. 5

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

AMBER CAPWEN

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COMMUNITY UTILITIES OF PENNSYLVANIA, INC

Direct Testimony of Amber Capwen

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q: PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.**

3 A: My name is Amber Capwen. I am the Capital Improvement Project Manager, Mid-Atlantic
4 Operations, for Corix Regulated Utilities (US) Inc. (“CRUUS”). Community Utilities of
5 Pennsylvania, Inc. (“CUPA” or “the Company”) is a wholly owned subsidiary of CRUUS.
6 My business address is 500 W. Monroe Ste 3600, Chicago, IL 60661.

7 **Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.**

8 A: As Project Manager, I am responsible for the successful implementation and completion
9 of all capital improvement projects and budgetary forecasting for future project needs for
10 the water and wastewater systems located in Pennsylvania (CUPA), New Jersey (Montague
11 Water and Sewer Company), Virginia (Massanutten Public Service Corp. and Colchester
12 Utilities Inc.), and Maryland (Maryland Water Services, Provinces Utilities, Inc., and
13 Green Ridge Utilities, Inc.).

14 **Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL**
15 **BACKGROUND.**

16 A: I have been employed with CRUUS since October of 2021. I graduated from the University
17 of New Hampshire in 2010 with a Bachelor of Science degree in Geology. I worked for
18 more than a decade in environmental consulting and remediation, having been employed
19 by several consulting firms. I held project management positions for the last 5 years leading
20 up to my employment with CRUUS.

1 **Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA**
2 **PUBLIC UTILITY COMMISSION?**

3 A: No.

4 **Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

5 A: My testimony discusses the following: (1) the company’s long term capital investment
6 budgeting and forecasting process, (2) current status of the company’s asset management
7 plan, (3) the capital projects completed as part of the last rate case, and (4) the forecasted
8 capital projects scheduled for 2023 to 2025.

9 **II. CAPITAL INVESTMENT BUDGETING AND FORECASTING PROCESS**

10 **Q: PLEASE DESCRIBE THE COMPANY’S CAPITAL PROJECT INVESTMENT**
11 **BUDGETING AND FORECASTING PROCESS FOR PROJECTS.**

12 A: The Company’s capital improvement plan (“CIP”) is a rolling five-year plan that is based
13 on the existing and anticipated needs of each water and wastewater system. This plan
14 includes two distinct groups of spending: (1) non-project asset additions/replacements
15 which include (a) asset additions/replacements and (b) capitalized time for asset
16 additions/replacements; (2) projects, which include (a) engineering, equipment, and
17 construction costs, (b) capitalized time for project management and (c) interest during
18 construction (“IDC”). The Company’s internal guidelines require that the Company
19 designate any capital investment cost which is greater than \$50,000, or takes longer than
20 30 days, as a “project.” Capital investments that do not meet these requirements are
21 captured as non-project asset additions/replacements and handled directly by the operations
22 team managed by Emily Long. I manage capital investment projects.

1 The project investment needs of CUPA’s water and wastewater systems are
2 determined by a variety of initiating events and informative drivers and are intended to
3 continually improve service levels, comply with permit requirements, prevent health and
4 safety issues, prevent asset failures, improve operator efficiency, reduce operating costs,
5 and occasionally, to increase system capacity. These forward-looking capital projects are
6 refined into the CIP, through collaboration between Operations, Operations Management,
7 and Finance in conjunction with utilizing the Company’s Asset Management Plan
8 (“AMP”), which I describe in more detail below. Through utilizing the AMP, the Company
9 can review existing asset conditions and their respective Consequences of Failure (“CoF”)
10 and mitigation strategies to help evaluate and prioritize projects to determine the
11 appropriate timing for further development and cost estimation.

12 In order to establish engineering, equipment, and construction costs for projects in
13 the CIP, the Company utilizes its best available information, which could include
14 engineering estimates, contractor bids, and internally generated estimates.

15 The capitalized time component of the project is estimated based on historical
16 levels of effort taken to complete previous projects of similar scope and complexity to the
17 target project. Capitalized hours generally include project management and additional
18 operations demands during completion of the project.

19 The IDC component of the project is calculated by multiplying the IDC rate in
20 Pennsylvania by the forecasted, monthly, outstanding project balance.

21 **Q: WHAT IS THE PROCESS FOR EVALUATING POTENTIAL CAPITAL**
22 **PROJECTS?**

1 A: Potential projects are identified typically from review of the AMP, focusing on the highest
2 risk assets. As explained below, other justifications are considered for potential projects
3 beyond risk. After potential projects are identified, they are evaluated and prioritized on a
4 system-by-system basis by a team consisting of Operations and Finance. Projects are
5 evaluated and prioritized by using the following criteria, in order of importance: (1) health,
6 safety, and environment, (2) level of service (3) end of life, (4) capacity, and (5) efficiency.

7 **Q: HOW ARE CAPITAL PROJECTS SCHEDULED?**

8 A: The highest priority projects, as identified in the AMP or by other means, are generally
9 scheduled soonest. The projects are evaluated to determine expected length for study,
10 design, permitting, and construction. The timing of projects is evaluated and adjusted to
11 minimize scheduling issues and to ensure timing requirements and limitations are met. The
12 Company reviews the recommendations of engineers regarding when work should be
13 completed. Scheduling is also adjusted to account for the capacity of the operations team
14 to manage multiple ongoing projects.

15 **III. STATUS OF ASSET MANAGEMENT PLAN**

16 **Q: DOES THE COMPANY CURRENTLY HAVE AN ASSET MANAGEMENT**
17 **PLAN?**

18 A: Currently, AMPs have been generated for Tamiment, Penn Estates, and UIP. The Company
19 has not yet developed a formal AMP for the Westgate water system.

20 **Q: DESCRIBE THE DEVELOPMENT OF THE COMPANY'S CURRENT ASSET**
21 **MANAGEMENT PLAN?**

22 A: The Company engaged GHD Group ("GHD"), a consulting engineering firm, to assist with
23 development of the Company's AMP for Tamiment, Penn Estates and UIP respectively.

1 approximately 9% as compared to initial estimates. An additional 15 projects were also
 2 completed within that period, representing an additional spend of \$1,577,096.

3 **Q: WHAT IS THE PROPOSED LEVEL OF CAPITAL PROJECT INVESTMENT**
 4 **REFLECTED IN THIS RATE FILING?**

5 A: CUPA’s rate increase reflects approximately \$10,629,465.97 in total capital expenditures
 6 between August 1st, 2023 and July 30th, 2025.

7 **V. WATER**

8 **Q: PLEASE DESCRIBE THE MAJOR PROJECTS THAT ARE PLANNED OR**
 9 **ONGOING WITHIN YOUR PENNSYLVANIA WATER SYSTEMS WHICH ARE**
 10 **INCLUDED FOR RATE RECOVERY IN THIS FILING.**

11 A: The projects planned or ongoing within CUPA’s water systems included for rate recovery
 12 are described in the following sections. I will provide scope, justification, timing, costs,
 13 and status for the major projects. Projects are summarized in the table below:

Capital Project	Total Water
Westgate 2024 Water Line Replacement Program	\$ 1,187,000.00
Tamiment Well 1 Water Treatment Building Eng.	\$ 929,784.91
Tamiment Well 1 Rehab	\$ 315,736.01
Tamiment 2024 Water Line Replacement Program	\$ 55,000.00
PEUI Well 8 Replacement	\$ 639,810.49
PEUI HighZone Booster Station	\$ 1,134,000.00
2022 Westgate Fire Flow	\$ 115,451.41
2022 PEUI Distribution System Upgrade	\$ 75,544.38
Tank 5/6 Rehab and Building	\$ 195,000.00
Tank 3 Rehab	\$ 390,000.00
Penn Estates Leak Detection	\$ 55,221.60

14
 15 **Q: PLEASE DESCRIBE THE “WESTGATE 2024 WATER LINE REPLACEMENT**
 16 **PROGRAM” PROJECT.**

17 A: This project will replace approximately 3,400 Linear Feet (“LF”) of 4” cast iron water main
 18 located in the Westgate water system with 6” PVC pipe south of Roselawn Drive between

1 Jacksonville Road and Schoenersville Road. The new water main will include the
2 installation of appropriately spaced fire hydrants for fire protection not provided by the
3 existing line. Additionally, the project will enhance water quality with the removal of lead
4 joint cast iron water main that has been in service beyond its useful lifespan. The existing
5 water main has experienced numerous main breaks resulting in service interruptions.
6 Engineering/Design is slated to begin November 2023 with project completion anticipated
7 by October of 2024.

8 The Company is forecasting a total project cost of \$1,187,000 including \$1,100,420
9 in direct costs for engineering and construction, \$5,000 cap time, and \$81,580 for IDC.

10 **Q: PLEASE DESCRIBE THE “TAMIMENT WELL 1 WATER TREATMENT**
11 **BUILDING” PROJECT.**

12 **A:** This project will see a new wellhouse/ water treatment building built adjacent to the
13 hydrosphere and new Well 1R at Tamiment. Currently, the small interior space at the base
14 of the hydrosphere is used as storage and for all localized monitoring equipment. This
15 building will serve as a safer and more efficient space and provide operational redundancy
16 for water treatment secondary to the primary plant. The land adjacent to the water tower
17 was owned by the prior land developer. CUPA was able to finalize the condemnation
18 proceedings earlier this year. This project’s progression was reliant on land acquisition.
19 Now that the deed is in place, GHD will begin the permitting process. Scheduling is
20 forecasted as engineering and permitting through early 2024, and construction completed
21 in 2025.

1 The Company is forecasting a total project cost of \$929,784.92 including
2 \$856,882.77 in direct costs for engineering and construction, \$9,000 cap time, and
3 \$63,902.15 for IDC.

4 **Q: PLEASE DESCRIBE THE “TAMIMENT WELL 1 REHAB” PROJECT.**

5 A: This project, formally known as “Tamiment Glen Wells Rehab” was originally slated for
6 October 2022, per testimony during the last rate case. As of the date of this filing the
7 following statuses are applicable:

8 Well 1:

9 Well 1R installation is complete, all necessary testing has been conducted, and the final
10 Pennsylvania Department of Environmental Protection (“PADEP”) Public Water Supply
11 (“PWS”) permit has been issued. The Delaware River Basic Commission (“DRBC”) application was submitted in December 2022 and the response is pending. Once all local
12 permitting is complete, final pump selection will be made and Well 1R can be brought
13 online.
14 online.

15 Well 2:

16 Well 2 has been permanently disconnected from its power source and abandonment is
17 pending.

18 The 2021 testimony recognized a total project forecast cost of \$354,417, including
19 \$328,889 in direct costs for engineering and construction, \$4,852 cap time, and \$20,676
20 for IDC. The current forecast reflects minor variations in direct cost to \$289,184.14 and
21 IDC of \$21,699.87, and the same cap time of \$4,852, for a new forecasted total of
22 \$315,736.01. The project is expected to conclude in June of 2025.

1 **Q: PLEASE DESCRIBE THE “TAMIMENT 2024 WATER LINE REPLACEMENT**
2 **PROGRAM” PROJECT.**

3 A: During past valve exercises, several valves located in the Tamiment service territory have
4 been identified as being in poor condition. This project will target the replacement of these
5 valves, which will allow for continued water main isolations, as operationally necessary.
6 The project is expected to conclude in December of 2024.

7 The Company is forecasting a total project cost of \$55,000 including \$49,219.97 in
8 direct costs for engineering and construction, \$2,000 cap time, and \$3,780.03 for IDC.

9 **Q: PLEASE DESCRIBE THE “PEUI WELL 8 REPLACEMENT” PROJECT.**

10 A: Over the past several years, decreased yields at wells 4, 6, and 8 have been observed in
11 Penn Estate’s water system. Several attempts have been made at redevelopment of these
12 wells, with minimal success. Yield levels have been struggling to keep up with demand,
13 and the need to install a new well was unavoidable. GHD partnered with an external
14 hydrogeologist familiar with the region to identify three potential locations within the
15 community expected to produce sufficient water. Of the three locations identified, one was
16 located in the northern portion of the community known for high yields and good water
17 quality. This location was drilled first, and water was located. The new well, Well 9, has
18 been installed as of July 2023. The anticipated 2024-2025 scope includes well finalization,
19 pump installation, building a small wellhouse for security and operational treatment, and
20 connecting the new well to the rest of the system. The project is expected to conclude in
21 May of 2025.

22 The Company is forecasting a total project cost of \$639,810.49 including \$590,837.67 in
23 direct costs for engineering and construction, \$5,000 cap time, and \$43,972.82 for IDC.

1 **Q: PLEASE DESCRIBE THE “PEUI HIGH ZONE BOOSTER STATION” PROJECT.**

2 A: As a requirement of the last rate case, CUPA enlisted GHD to complete a hydraulic
3 analysis/pressure study of Penn Estates. This study was completed in July of 2022, and
4 identified approximately 130 homes that fall outside the recommended operational
5 pressure range. The study provided several recommendations for consideration. While no
6 single recommendation addresses all pressure issues within the system, the addition of a
7 series of pressure reducing valves combined with some style of pump will be used to
8 increase the areas of low pressure. CUPA and GHD are currently in the process of
9 reviewing and finalizing the design scope to address pressure concerns. The project is
10 expected to conclude in November of 2024.

11 Based on the cost summary included in the 2022 memo by GHD, the Company
12 currently forecasts a total of project cost of \$1,134,000, including \$1,051,062.58 in direct
13 costs for engineering and construction, \$5,000 for cap time, and \$77,937.42 for IDC.

14 **Q: PLEASE DESCRIBE THE “2022 WESTGATE FIRE FLOW” PROJECT.**

15 A: CUPA contacted GHD to conduct a fire flow study, consisting of the evaluation of the
16 condition, age, size, and materials of the water mains throughout Westgate. This evaluation
17 was then used to estimate hydrant flows throughout the system. This study, completed in
18 August 2022, has been used for planning purposes for the Westgate water system in the
19 following ways; as the framework for the upcoming 2024 water line replacement, to
20 forecast the next 8-10 years of water line work, and to identify both preferential locations
21 of the installation of new hydrants (completed late in 2022) and identified hydrants that
22 were able to sustain fire suppression pressures. This effort was successful in both providing

1 significantly increased fire suppression for the community, as well as formulating a long-
2 term water main repair/ replacement program.

3 The Company forecasts a total project cost of \$115,451.41 including \$106,716.68
4 in direct costs for engineering and construction, \$800 cap time, and \$7,934.73 for IDC.

5 **Q: PLEASE DESCRIBE THE “PEUI DISTRIBUTION SYSTEM UPGRADE”**
6 **PROJECT.**

7 A: During past valve exercises, several valves throughout Penn Estates have been identified
8 as being in poor condition. This project will target the replacement of these valves, which
9 will allow for continued water main isolations, as operationally necessary. The project is
10 expected to conclude in November of 2024.

11 The Company is forecasting a total project cost of \$75,544.38 including \$68,352.38
12 in direct costs for engineering and construction, \$2,000 cap time, and \$5,192.01 for IDC.

13 **Q: PLEASE DESCRIBE THE “PENN ESTATES TANK 5/6 REHAB AND BUILDING”**
14 **PROJECT.**

15 A: This project is multifaceted and will address the condition assessments generated by Dixon
16 Engineering during the 2020 inspections of tank 5 (a 294,500-gallon bolted steel reservoir
17 tank) and tank 6 (an 86,062-gallon bolted steel reservoir tank), as well as replace the small
18 operations shed located at the base of tank 5. As presented in the 2020 reports, numerous
19 spot failures with areas of rust undercutting were observed at tank 5, and tank 6 had
20 extensive erosion noted on the roof system. The building located at tank 5 houses the
21 SCADA system for tank 5, a sample port, and serves to insulate the tank effluent pipe. The
22 shed is currently in very poor structural condition, causing risks associated with the
23 components housed within the shed to be exposed to weather and inclement temperature

1 fluctuations. The project will extend asset life while enhancing compliance and safety
2 features. The project's expected completion is October 2024.

3 Based on the cost summary included in the 2020 report by Dixon Engineering and
4 adjusted for inflation, the Company currently forecasts a total of project cost of \$195,000,
5 including \$178,598.06 in direct costs for engineering and construction, \$3,000 for cap time,
6 and \$13,401.94 for IDC.

7 **Q: PLEASE DESCRIBE THE "TAMIMENT TANK 3 REHAB" PROJECT.**

8 A: The project will address the condition assessments generated by Dixon Engineering during
9 the tank inspection completed in 2019. The components of Tank 3 were given a "Fair" to
10 "Poor" condition rating with recommendations for blasting/recoating and metal
11 rehabilitation for the tank interior. The project will extend asset life while enhancing
12 compliance and safety features. The project's expected completion is May 2025.

13 Based on the cost summary included in the 2020 report by Dixon Engineering and
14 adjusted for inflation, the Company currently forecasts a total of project cost of \$390,000,
15 including \$361,196.13 in direct costs for engineering and construction, \$2,000 for cap time,
16 and \$36,803.87 for IDC.

17 **Q: PLEASE DESCRIBE THE "PENN ESTATES LEAK DETECTION" PROJECT.**

18 A: In an effort to address unaccounted for water ("UFW") throughout our systems, we have
19 been utilizing an outside consultant, McKim and Creed, to perform a thorough leak
20 detection survey of the water system. Once completed, leaks/discrepancies identified by
21 McKim and Creed will be corrected, and the decrease in UFW will be monitored. This
22 project will reflect operational cost-savings. The project is expected to be completed later
23 this year (2023).

The Company is forecasting a total project cost of \$55,221.60 including \$49,426.34 in direct costs for engineering and construction, \$2,000 cap time, and \$3,795.26 for IDC.

VI. WASTEWATER

Q: PLEASE DESCRIBE THE MAJOR PROJECTS PLANNED OR ONGOING WITHIN YOUR PENNSYLVANIA WASTEWATER SYSTEMS WHICH ARE INCLUDED FOR RATE RECOVERY IN THIS FILING.

A: The projects planned or ongoing within CUPA’s wastewater systems included for rate recovery are described in the following sections. I will provide scope, justification, timing, costs, and status for the major projects. Projects are summarized in the table below:

Capital Project	Total Sewer
UIP Chestnut LS Conversion	\$ 1,426,468.88
UIP Blower Replacement	\$ 167,239.78
UIP 2024 I&I	\$ 440,025.00
Tamiment 2024 Manhole Rehab and I&I	\$ 250,000.00
Pilot Study Implementation - COA Schedule	\$ 998,133.57
PEUI 2023 pilot test/ results	\$ 252,352.92
TAM Train 2 Rehab	\$ 195,000.00
TAM Train 3 Rehab	\$ 195,000.00
Tamiment Lakeside LS Rehab	\$ 1,430,215.04
PEUI 2024 I&I	\$ 182,481.98

Q: PLEASE DESCRIBE THE “UIP CHESTNUT LS CONVERSION” PROJECT.

A: During the engineering and evaluation phase included as part of the last rate case, it was identified that the existing pump and generator design was undersized for the peak seasonal flows that UIP’s Chestnut lift station (“LS”) experiences. This meant that the simple “dry can” to wet well conversion would not be sufficient to upgrade the system. During system redesign, it was also noted that the historic/ existing footprint was situated in the flood plain of the nearby Broad Run Creek. In working with an external engineering firm, a new plan has been developed to remove as many of the key assets as possible out of the floodplain,

1 as well as increase capacity to handle peak system flows more effectively. This represents
2 a value to customers in the form of a more efficient and reliable LS that is less prone to
3 flooding or loss of functionality during high rain events, and an environmental value to
4 minimize sanitary sewer overflow (“SSO”) events.

5 The project is expected to conclude in June of 2025. Based on the opinion of probable cost
6 provided by the engineer of record, the company currently forecasts a total project cost of
7 \$1,426,468.89, including \$1,320,430.70 in direct costs for engineering, materials, and
8 construction, \$8,000 for cap time, and \$98,038.19 for IDC.

9 **Q: PLEASE DESCRIBE THE “UIP BLOWER REPLACEMENT” PROJECT.**

10 A: Earlier in 2023, blower 1 at UIP experienced a full failure and was unable to be repaired.
11 In order to keep the aeration system functional, the second backup blower would need to
12 operate in excess of the recommended operating parameters. This project required
13 emergency procurement of two new blowers, and includes procurement, installation, and
14 startup as well as SCADA implementation of the new blowers. At the time of this
15 testimony, the new emergency replacement blowers have been procured. The remaining
16 functional blower will be maintained as an emergency backup.

17 The project is expected to conclude in December of 2023. The company currently
18 forecasts a total project cost of \$167,239.78, including \$154,070.74 in direct costs for
19 materials and installation, \$1,675 for cap time, and \$11,494.04 for IDC.

20 **Q: PLEASE DESCRIBE THE “UIP 2025 I&I” PROJECT.**

21 A: The project is a continuation of the 2022 Inflow and Infiltration (“I&I”) “Sewer Capital
22 Improvement” Project for UIP. The Company will resume targeting defects in the
23 collection system that were previously identified through the Company’s AMP and the

1 Clean and Televiser Project completed in 2020. Company engineering representatives will
2 continue to assist in prioritizing the defects and create individual specifications for point
3 repairs and other rehabilitation sites. As with past I&I projects, this project is expected to
4 continue the significant progress made to improve structural deficiencies within the
5 collection system that are contributors to I&I, which have a direct impact on the capacity
6 and treatment efficiencies at the Wastewater Treatment Plant (“WWTP”). Improving the
7 condition of the collection system reduces strain on the treatment process, mitigates risk
8 for overflow events, and improves integrity of service for the customers.

9 The project is expected to conclude in May of 2025. The company currently
10 forecasts a total project cost of \$440,025, including \$407,783.00 in direct costs for
11 engineering and construction, \$2,000 for cap time, and \$30,242 for IDC.

12 **Q: PLEASE DESCRIBE THE “TAMIMENT LAKESIDE LS REHAB” PROJECT.**

13 A: As presented in the prior capital project testimony, the permit application for the
14 project was received for review and approval by the PADEP in January 2021 and the prior
15 anticipated date of completion was August 2022. The final permit was issued by PADEP
16 in September 2022, which did not allow sufficient time to complete the construction phase
17 of the project prior to the end date of the prior rate case. This project is currently ongoing.
18 The scope associated with the new Lakeside LS itself is forecasted to be completed by
19 December 2023. The scope associated with the reconfiguration of the downstream sewer
20 lines forecasted to be complete by August 2024.

21 Due to recent inflation and procurement challenges, the company currently forecasts a total
22 project cost of \$1,430,215.04, including \$1,323,919.39 in direct costs for engineering and
23 construction, \$8,000 for cap time, and \$98,295.65 for IDC.

1 **Q: PLEASE DESCRIBE THE “TAMIMENT 2024 MANHOLE REHAB AND I&I”**
2 **PROJECT.**

3 A: The project will evaluate the data collected during the manhole inspections completed at
4 Tamiment in 2022 and a recent Clean and Televiser Project completed in 2023, and will
5 target the most critical defects in the collection system that were identified during that
6 evaluation. Company engineering representatives will assist in prioritizing the defects and
7 create individual specifications for point repairs and other rehabilitation sites. The project
8 is expected to have a significant impact on structural deficiencies within the collection
9 system that are contributors to I&I, which have a direct impact on capacity and treatment
10 efficiencies at the WWTP. Improving the condition of the collection system reduces strain
11 on the treatment process, mitigates risk for overflow events, and improves integrity of
12 service for the customers.

13 The project is expected to conclude in August of 2024. The company currently
14 forecasts a total project cost of \$250,000, including \$230,818.03 in direct costs for
15 engineering and construction, \$2,000 for cap time, and \$17,181.97 for IDC.

16 **Q: PLEASE DESCRIBE THE “PEUI 2024 I&I” PROJECT.**

17 A: The project is a continuation of the Penn Estates 2022 I&I “Sewer Capital Improvement”
18 Project and will resume targeting defects in the collection system at Penn Estates that were
19 previously identified through the Company’s AMP and the Clean and Televiser Project
20 completed in 2020. Company engineering representatives will continue to assist in
21 prioritizing the defects and create individual specifications for point repairs and other
22 rehabilitation sites. As with past I&I projects, this project is expected to continue the
23 significant progress made to improve structural deficiencies within the collection system

1 that are contributors to inflow and infiltration (I&I) which have direct impact on capacity
2 and treatment efficiencies at the WWTP. Improving the condition of the collection system
3 reduces strain on the treatment process, mitigates risk for overflow events, and improves
4 integrity of service for the customers.

5 The project is expected to conclude in September of 2024. The company currently
6 forecasts a total project cost of \$182,481.98, including \$167,734.20 in direct costs for
7 engineering and construction, \$2,000 for cap time, and \$12,747.78 for IDC.

8 **Q: PLEASE DESCRIBE THE “PEUI 2023 PILOT TEST/RESULTS” PROJECT.**

9 A: We were approached by PADEP’s Bureau of Clean Water Wastewater Technical
10 Assistance Program (“WWTAP”) staff late in 2022 with a proposal to test out an alternative
11 method of sewer treatment at Penn Estates. The method, which utilizes intermittent
12 aeration in secondary activated sludge treatment to stimulate natural denitrification, had
13 been successful in decreasing effluent Nitrates in similar sized systems throughout
14 Pennsylvania. This project included assistance by our partnered engineering firm to
15 coordinate with the PADEP, design the temporary setup required to test the alternate
16 methodology, and work with our local vendors to procure and install all necessary
17 infrastructure needed for the test. Actual operational tests were conducted from April
18 through June 2023. The final PADEP report was received late in July of 2023, and will be
19 used as a guide for the upcoming PEUI Pilot Implementation Project (see below).

20 This project was completed as of July 2023. The company currently forecasts a final project
21 cost of \$252,352.92, including \$233,009.24 in direct costs for engineering and
22 construction, \$2,000 for cap time, and \$17,343.68 for IDC.

23 **Q: PLEASE DESCRIBE THE “TAMIMENT TRAIN 2 REHAB” PROJECT.**

1 A: The project will address the condition assessments generated by Dixon Engineering during
2 their 2020 inspections. The components of Tamiment Equalization Train 2 which include
3 an aeration tank, anoxic tank, and clarifier were given a “Poor” condition rating with
4 recommendations for blasting/recoating and metal rehabilitation for the tank interior. The
5 project will extend asset life while enhancing compliance and safety features. The project’s
6 expected completion is May 2025.

7 Based on the cost summary included in the 2020 report by Dixon Engineering and
8 adjusted for inflation, the Company currently forecasts a total of project cost of \$195,000,
9 including \$178,598.06 in direct costs for engineering and construction, \$3,000 for cap time,
10 and \$13,401.94 for IDC.

11 **Q: PLEASE DESCRIBE THE “TAMIMENT TRAIN 3 REHAB” PROJECT.**

12 A: The project will address the condition assessments generated by Dixon Engineering during
13 their 2020 inspections. The components of Tamiment Equalization Train 3 which include
14 an aeration tank, anoxic tank, and clarifier were given a “Poor” condition rating with
15 recommendations for blasting/recoating and metal rehabilitation for the tank interior. The
16 project will extend asset life while enhancing compliance and safety features. The project’s
17 expected completion is May 2025.

18 Based on the cost summary included in the 2020 report by Dixon Engineering and
19 adjusted for inflation, the Company currently forecasts a total of project cost of \$195,000,
20 including \$178,598.06 in direct costs for engineering and construction, \$3,000 for cap time,
21 and \$13,401.94 for IDC.

22 **Q: PLEASE DESCRIBE THE “PEUI STUDY IMPLEMENTATION” PROJECT.**

1 A: When the final report was received in July 2023, the results of the Penn Estates Pilot Study
2 project were found to be resoundingly positive. The tested methodology was successful in
3 operating the plant more efficiently, with all parameters falling well within the permitted
4 ranges, and showed a significant decrease in effluent Nitrates. Based on the
5 recommendations provided by PADEP in the 2023 report, this project will entail permanent
6 installations of the required equipment, electrical power, and probes needed to continue to
7 alternate aeration methodology. This will result in a more efficient and reliable treatment
8 plant and will result in operational cost savings.

9 The project is expected to conclude in May of 2025. The company currently
10 forecasts a total project cost of \$998,133.58, including \$924,533.97 in direct costs for
11 engineering and construction, \$5,000 for cap time, and \$68,599.61 for IDC.

12 **Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?**

13 A: Yes, however, I reserve the right to supplement or make corrections to this testimony.

CUPA STATEMENT NO. 6

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NO. R-2023-3042804 (WATER)

DOCKET NO. R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

STEVEN LUBERTOZZI

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COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Direct Testimony of Steven M. Lubertozi

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q: PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.**

3 A: My name is Steven M. Lubertozi. I am Senior Vice President of Rates, Regulatory and
4 Legislative Affairs for Corix Infrastructure Inc. (“CII”), a holding company that indirectly
5 controls Community Utilities of Pennsylvania Inc. (“CUPA” or “Company”). My business
6 address is 500 W. Monroe, Suite 3600, Chicago, Illinois 60661.

7 **Q: PLEASE DESCRIBE YOUR DUTIES IN YOUR CURRENT POSITION.**

8 A: I am responsible for managing and directing CII’s economic, regulatory, and legislative
9 activities across North America.

10 **Q: PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL**
11 **BACKGROUND.**

12 A: I graduated from Indiana University in 1990, and I am a Certified Public Accountant. I
13 earned my Master of Business Administration from Northwestern University’s Kellogg
14 School of Management. I am a member of the American Institute of Certified Public
15 Accountants, and I have been employed by a current affiliate of CII since June 2001.

16 I am a current Board Member of the National Association of Water Companies, a
17 past Board Member of the Illinois Chapter of the National Association of Water
18 Companies, a past Board Member of the Indiana Chapter of the National Association of
19 Water Companies, and a past Board Member of the Financial Research Institute.

1 **Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE ANY PUBLIC UTILITY**
2 **COMMISSIONS?**

3 A: Yes. I have provided written and oral testimony before public utility commissions
4 throughout the United States on topics ranging from the cost of equity, capital structure,
5 cost of debt, acquisition adjustments, divestment strategies, appropriate levels of
6 operations and maintenance expense, parent company allocations, affiliate transactions,
7 income taxes, and almost every aspect of utility operations.

8 **Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA**
9 **PUBLIC UTILITY COMMISSION?**

10 A: Yes. I have previously testified before the Pennsylvania Public Utility Commission
11 (“Commission”) in various dockets and proceedings.

12 **Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

13 A: My testimony: (1) addresses the status of the potential merger of CII’s subsidiary, Corix
14 Infrastructure (US) Inc. (“Corix US”) and SW Merger Acquisition Corp. (“SWMAC”,
15 together, “Merger Parties”) (“Merger”); (2) identifies commitments authorized by the
16 Commission in Docket Nos. A-2022-3036745 and A-2022-3036744 (“Merger Dockets”)
17 relevant to or otherwise addressed in the current docket; (3) explains that neither the
18 potential costs nor the benefits of the Merger have been reflected in CUPA’s proposed
19 Fully Projected Future Test Year (“FPFTY”); and (4) proposes a customer protection
20 mechanism to capture the potential costs and benefits of integration emanating from the
21 Merger.

22 **II. MERGER STATUS AND COMMITMENTS**

1 **Q: CAN YOU PLEASE PROVIDE AN UPDATE AS TO THE STATUS OF THE**
2 **MERGER OF CORIX US AND SWMAC?**

3 A: On August 26, 2022, CII and Corix US (the “Corix Parties”) entered into a transaction
4 agreement (“Transaction Agreement”) with IIF Subway Investment LP, SWMAC, and
5 SouthWest Water Company (“SouthWest”, together, the “SouthWest Parties”). The
6 Transaction Agreement provides a framework for combining CII’s water, wastewater, and
7 related businesses, with the water and wastewater businesses owned by SWMAC. Since
8 entering into the Transaction Agreement, the Corix Parties and SouthWest Parties have
9 submitted or plan to submit 27 applications for regulatory approvals, as required, across
10 various state and federal jurisdictions.

11 Notably, the Proposed Transaction has been approved or the Merger Parties are
12 cleared to close in all but three states and one province. Specifically, as of the filing of this
13 testimony, the Merger Parties are waiting for the British Columbia Water Comptroller to
14 issue an order addressing the Proposed Transaction, as well as the Public Utilities
15 Commission of California, the North Carolina Utilities Commission and the Public Utilities
16 Commission of Texas. Likewise, the waiting period under the Hart-Scott-Rodino Act
17 expired at 11:59 p.m. on August 25, 2023, and the Merger Parties are cleared to close the
18 Proposed Transaction under applicable competition law. The Merger Parties are preparing
19 transfer of control filings, which are scheduled to be made with the Federal
20 Communications Commission on November 15, 2023. Currently, the Merger Parties
21 anticipate closing the Proposed Transaction in the first quarter of 2024. Please see
22 Attachment A for tables showing the status of each of the 27 applications referenced above.

1 **Q: IS CUPA REQUIRED TO COMPLY WITH ANY COMMITMENTS EMANATING**
2 **FROM ITS MERGER APPROVAL APPLICATIONS THAT ARE ADDRESSED IN**
3 **THE CURRENT DOCKET?**

4 A: The Commission approved in the Merger Dockets a Joint Petition for Full Settlement (the
5 “Settlement”)¹ that committed CUPA to actions and requirements related to the Merger.
6 Three of these commitments required action within a specified period after receipt of the
7 final order in the Merger Dockets, which was issued on September 8, 2023. These were
8 Commitments noted in paragraphs 51, 53, and 56 of the Settlement.

9 **Q: PLEASE SUMMARIZE THE COMMITMENT FROM THE SETTLEMENT**
10 **PARAGRAPH 51 AND THE ACTION THAT CUPA HAS TAKEN TO SATISFY**
11 **THE COMMITMENT.**

12 A: CUPA committed to take reasonable steps to obtain from Aqua Pennsylvania the
13 information it needs to propose and bill volumetric rates for sewer service to customers in
14 the service area formerly known as Utilities, Inc. of Pennsylvania.² CUPA has included in
15 the current docket a proposal to create a volumetric rate structure for the applicable
16 wastewater customers, as it has obtained sufficient data to support its request from the
17 system’s water provider. See Testimony of CUPA witnesses Gray and Miller. CUPA
18 believes it has satisfied this commitment and no further reports are required.

¹ The Joint Petition for Full Settlement was filed on May 24, 2023, in Docket Nos. A-2022-3036744 (wastewater) and A-2022-3036745 (water) (consolidated).

² CUPA will undertake commercially reasonable efforts to obtain the information that it needs to develop and bill volumetric rates for wastewater customers who do not receive water service from CUPA in the service territory formerly known as Utilities, Inc. of Pennsylvania. If CUPA obtains at least six months’ worth of usage data for the relevant customers at least two months before the next base rate case filing, it will propose volumetric rates in that proceeding. In the event CUPA is unable to obtain the necessary information in this time frame, CUPA commits to proposing volumetric rates in a subsequent base rate proceeding once it has obtained the necessary information. Every 45 days until metered rates are proposed, CUPA will file a report in this docket regarding its progress in obtaining the usage data.

1 **Q: PLEASE SUMMARIZE THE COMMITMENT FROM THE SETTLEMENT**
2 **PARAGRAPH 53 AND THE ACTION THAT CUPA HAS TAKEN TO SATISFY**
3 **THE COMMITMENT.**

4 A: This commitment requires CUPA to host a consumer meeting in the Tamiment service
5 territory.³ The customer meeting was held on Thursday, November 2, 2023, at 6:00 PM in
6 the Tamiment service territory to discuss the noted topics with the public. Please see
7 Attachment B to this testimony, the customer notice sent to Tamiment customers on
8 October 24, 2023. The Company will continue to comply with the remaining post-meeting
9 requirements of the commitment.

10 **Q: PLEASE SUMMARIZE THE COMMITMENT FROM THE SETTLEMENT**
11 **PARAGRAPH 56 AND THE ACTION THAT CUPA HAS TAKE TO SATISFY**
12 **THE COMMITMENT.**

13 A: This commitment obligates CUPA to promote participation in its low-income customer
14 assistance program.⁴ On October 5, 2023, CUPA mailed information to its water customers
15 regarding its low-income program. CUPA has also provided information on its website

³ CUPA will hold a customer meeting in the Tamiment service territory within 60 days after entry of an order. The meeting will be open to the public and allow for in-person and virtual participation. CUPA will work with the Glen at Tamiment Property Owners Association (“POA”) to 1) schedule the date, time, and location of the meeting and 2) ensure that CUPA and, as needed, Corix US representatives attend the meeting who have knowledge and authority to respond to questions and concerns regarding high bill complaints, water quality, training for call center representatives, and other issues identified in advance by the POA or customers. Within 60 days, post-meeting, CUPA will file a report with the Commission summarizing its actions to address questions and complaints raised during the customer meeting.

⁴ CUPA will take the following steps to increase enrollment in its low-income program, at a minimum, within 30 days after entry of an order approving the Proposed Transaction: a. Send to all residential water customers a bill insert containing information about CUPA’s low-income program, eligibility requirements, and how to enroll; b. Add and maintain updated information on CUPA’s website about the bill discount program in its current or future forms that is readily accessible from the home page; c. Provide reasonable training about the low-income program to customer service representatives; d. Provide reasonable training to customer service representatives about the CUPA low-income program, including eligibility criteria and ways to enroll.

1 related to the low-income program⁵, and conducted a training for its Customer Experience
2 team on October 6, 2023 to review 1) the program’s eligibility criteria, 2) how to enroll
3 and expectations in the application process, 3) information on the program that is available
4 to customers via the website or mailers, and 4) who to contact from CUPA with any
5 questions. Please see Attachments C, D and E for support of these completed requirements.
6 As the required information and training was completed within 30 days after final order,
7 CUPA believes it has satisfied this commitment.

8 **Q: PLEASE SUMMARIZE THE COMMITMENT FROM THE SETTLEMENT**
9 **PARAGRAPH 54 AND THE ACTION THAT CUPA HAS TAKE TO SATISFY**
10 **THE COMMITMENT.**

11 A: This commitment obligates CUPA to propose a low-income customer assistance program
12 for water and wastewater rates in its next two base rate cases and propose an Arrearage
13 Management Program (“AMP”) for water and wastewater customers in its next base rate
14 case.⁶ CUPA has included in the current docket expansion of its low-income program to
15 include wastewater customers and continues to reflect its water low-income program from
16 the prior rate case. Additionally, the Company is proposing an AMP. As the Settlement
17 containing this commitment has been approved, and this docket represents the “next base
18 rate case,” CUPA believes it has satisfied this commitment with regard to the proposal of
19 an arrearage program.

20 **Q. PLEASE EXPLAIN CUPA’S PROPOSED AMP.**

⁵ <https://www.myutility.us/pennsylvania>

⁶ CUPA, as a condition to the approval of the Proposed Transaction, is willing to commit to continuing to propose low-income water and wastewater rates in its next two base rate cases. CUPA will also propose an arrearage management program for water and wastewater customers in its next base rate case. The OCA and OSBA reserve their rights to present their positions on CUPA’s proposals in future cases.

1 A. Please see the following proposed AMP.

2 Customers approved for CUPA’s low-income rate and with a past-due balance greater than
3 \$400 can participate in CUPA’s AMP. CUPA’s AMP allows eligible customers to have a
4 portion of their past-due balances forgiven after demonstrating an ability to cover current
5 bills. See below for details.

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

14 CUPA’s proposed AMP will only become effective if and when approved by the
15 Commission.

16 **Q: HAS CUPA SATISFIED OTHER COMMITMENTS IT MADE IN THE**
17 **SETTLEMENT?**

18 A: Yes. The commitment in paragraph 57 of the Settlement obligates CUPA to expand the
19 scope of its low-income customer assistance program.⁷ CUPA has included in the current
20 docket a proposal for expanding the eligibility of its low-income program from income up
21 to 100% of the Federal Poverty Level (“FPL”) to income up to 200% of the FPL. As the

⁷ In its next base rate case, CUPA will propose to increase eligibility to the low-income program from customers with income at or below 100% of the Federal Poverty Level (“FPL”) to customers with income at or below 200% of the FPL. The OCA and OSBA reserve their rights to present their positions on CUPA’s proposal in future cases.

1 Settlement containing this commitment has been approved, and this docket represents the
2 “next base rate case,” CUPA believes it has satisfied this commitment.

3 **Q: IS CUPA PREPARING TO MEET OTHER PROMISES IT MADE IN THE**
4 **SETTLEMENT?**

5 A: Yes. Per Commitment #64 of the Settlement, CUPA is obligated to track the costs and
6 benefits associated with integrating administrative and general functions that currently
7 support CII’s water and wastewater business with the administrative and general functions
8 that currently support SWWC’s water and wastewater business.⁸ CUPA and its applicable
9 affiliates are preparing for the implementation of a tracking process to capture costs and
10 benefits of integration related to the Merger. Please see my testimony below which
11 discusses the implications of this commitment to the current rate case.

12 **III. MERGER IMPACTS FOR RATE CASE**

13 **Q: CAN YOU PLEASE PROVIDE AN UPDATE AS TO THE STATUS OF**
14 **INTEGRATING THE MERGER PARTIES?**

15 A: While the Merger Parties may plan for integration, integration cannot commence until the
16 Proposed Transaction closes. As noted above, the Merger Parties anticipate that the
17 Proposed Transaction will close in the first quarter of 2024. Accordingly, integration of the
18 administrative and general functions that support the separate water and wastewater
19 operations of CII and SWWC has not yet started.

20 As my testimony in the Merger Dockets notes, the Merger Parties anticipate that
21 the integration of the administrative and general functions that support the operations of

⁸ For five years after the closing date, CUPA will track and quantify all the benefits (both qualitative and quantitative) customers in its service territory are receiving under its new ownership. CUPA will submit that information in any future base rate case in which such tracked benefits accrue in the test years applicable to the particular rate filing(s).

1 CII's operating subsidiaries, including CUPA, with the administrative and general
2 functions that support SWWC's water and wastewater operations will take several years.
3 The Merger Parties have taken and will continue to take a deliberate approach to planning
4 for integration, and then executing on integration plans to mitigate potential risks or
5 customers. To this end, the Merger Parties have established an Integration Management
6 Office to supervise the project necessary to ensure continuity of service upon closing and
7 integrate operations following closing of the Proposed Transaction.

8 **Q: HAS CUPA REFLECTED ANY IMPACTS OF THE POTENTIAL MERGER IN**
9 **ITS TEST YEAR REVENUE REQUIREMENT IN THIS DOCKET?**

10 A: CUPA has not reflected any impacts from the potential Merger in its revenue requirement
11 in this Docket. This is due to several factors. First, the Proposed Transaction has not
12 closed and is not expected to close until the first quarter of 2024. While the Merger has
13 been approved by the Commission, several conditions precedent to closing remain to be
14 met at the time of this filing, such as those remaining approvals detailed in Attachment A.
15 Second, as described above, the integration planning has started but integration will not
16 occur until several years after the Proposed Transaction closes. Thus, the potential benefits
17 of the Proposed Transaction that may affect CUPA in the FPFTY are not currently known
18 and measurable. Third, as Commitment #64 above implies, and while it is expected that
19 benefits will accrue over time after the Merger closes, there will be costs to achieve the
20 benefits, and costs of integration tend to precede the accrual of benefits. Based on the
21 above considerations, CUPA is not able to reasonably estimate at this time the costs and
22 benefits that will accrue to CUPA over the FPFTY should the Merger be consummated.

1 **IV. PROPOSED CUSTOMER PROTECTION MECHANISM**

2 **Q: DOES CUPA PROPOSE ANY ADDITIONAL CUSTOMER PROTECTIONS IN**
3 **THIS DOCKET TO ADDRESS POTENTIAL IMPACTS OF THE MERGER?**

4 A: Yes. In recognizing that there may well be impacts that accrue during CUPA’s FPFTY,
5 the Company proposes to establish a deferral account that captures the tracked costs and
6 benefits required to be identified by Commitment #64 above. The “Integration Customer
7 Protection Deferral Mechanism” will capture accrued costs and benefits of integration that
8 occur in the time period addressed in Commitment #64. The deferral will be reviewed in
9 each rate case subsequent to Merger closing, culminating in a final review in the first base
10 rate case filing after the completion of the five-year period contemplated in Commitment
11 #64. CUPA may recover the costs of integration only to the extent that the benefits of
12 integration meet or exceed such costs (“Net Benefits”). To the extent the costs of
13 integration exceed benefits (“Net Costs”), CUPA acknowledges that it will not recover Net
14 Costs. After costs and benefits of integration are reflected in a general rate case, CUPA
15 will discontinue deferring those costs and benefits and will track and defer only costs and
16 benefits incremental to those reflected in rates to avoid re-litigation of reflected impacts
17 and potential double-counting.

18 CUPA believes the proposed deferral account provides customer protection for
19 unknown scale or timing of potential impacts of the Merger, leveraging the approved
20 tracking process from the Settlement. The deferral also provides flexibility from a
21 ratemaking perspective in the current rate case: should the Merger not be consummated,
22 there will be no risk with foregoing reflecting Merger impacts in the approved revenue
23 requirement. CUPA therefore believes its approach is a reasonable and prudent method to

1 managing the uncertainty of the potential impacts of the Merger that balances the interest
2 of all parties, including the Company's customers.

3 **Q: DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?**

4 **A:** Yes, however I reserve the right to supplement or make corrections to this testimony.

List of Federal Filings

COUNTRY	REGULATOR/ AGENCY	STATUTE OR REGULATION	STATUS
Canada	Innovation, Science and Economic Development Canada	Investment Canada Act	Approved
Canada	Competition Bureau	Competition Act	Cleared to Close
USA	Committee on Foreign Investment in the United States filings	Section 721 of the Defense Production Act of 1950, as amended (50 U.S.C. §4565), and all rules and regulations issued and effective thereunder	Approved
USA	Federal Trade Commission/Department of Justice (Four Separate Filings)	Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended	Cleared to Close
USA	Federal Communications Commission	Federal Communications Act	Not yet filed

List of Regulatory Approvals for States and Provinces

COUNTRY	REGULATOR/ AGENCY	STATE/ PROVINCE	STATUS
Canada	AUC	Alberta	Approved
Canada	Water Comptroller	British Columbia	Approved
Canada	BCUC	British Columbia	Approved
USA	RCA	Alaska (Doyon Utilities LLC)	Approved
USA	RCA	Alaska (Fairbanks Sewer and Water)	Approved
USA	PUC	California	Pending
USA	ICC	Illinois	Approved
USA	PSC	Kentucky	Approved
USA	PSC	Louisiana	Approved
USA	PSC	Maryland	Approved
USA	PUC	Nevada	Approved
USA	BPU	New Jersey	Approved
USA	NCUC	North Carolina	Pending
USA	PUC	Ohio	Approved
USA	PUC	Pennsylvania	Approved
USA	PUC	Tennessee	Approved
USA	PUC	Texas	Pending
USA	SCC	Virginia (Colchester Utilities)	Approved
USA	SCC	Virginia (Massanutten Public Service Corporation)	Approved



The Glen Community and Community Utilities of Pennsylvania (CUPA) Meeting

**Where: The Glen Community Center and virtually via Teams
(Teams Meeting access below)**

When: November 2, 2023 at 6pm

This meeting is an opportunity for The Glen to meet the staff of CUPA. The meeting is being held at The Glen Community Center and virtually via Teams. The meeting will start with a presentation followed by stations where questions can be asked and answered. The Community can ask CUPA staff questions at each station. The stations will be focused on water, sewer, and billing. If you ask a question that can't be answered at the meeting we will follow-up with you via email. Community members joining virtually via Teams will be able to see and hear the presentation. They can ask questions via the Chat feature in Teams and their question will be answered via email after the meeting.

Feel free to send your questions ahead of time to ScottA.Matthews@fsresidential.com.

Look forward to seeing you there!

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 221 520 548 36

Passcode: NM2xkp

[Download Teams](#) | [Join on the web](#)

Or call in (audio only)

[+1 872-239-8405,,387505265#](#) United States, Chicago

Phone Conference ID: 387 505 265#

[Find a local number](#) | [Reset PIN](#)

[Learn More](#) | [Meeting options](#)

[ALERTS \(0\) \(/pennsylvania/alerts\)](/pennsylvania/alerts)

[LOGIN](#)



Community Utilities™
of Pennsylvania

[\(/pennsylvania\)](/pennsylvania)



[Pay Your Bill \(/my-utility-pay-bill\)](/my-utility-pay-bill)

[Start / Stop Service \(/my-utility-stop-start\)](/my-utility-stop-start)

[Conserve & Save \(/pennsylvania/water-smart/conserva](/pennsylvania/water-smart/conserva)

Latest News

[More News \(/pennsylvania/news/\)](/pennsylvania/news/)



[Need Help With Your Bills? Assistance Is Available!](/pennsylvania/news/detail?id=378055e5-8533-6283-8a44-ff0000903d3d&index=0)
[\(/pennsylvania/news/detail?id=378055e5-8533-6283-8a44-ff0000903d3d&index=0\)](/pennsylvania/news/detail?id=378055e5-8533-6283-8a44-ff0000903d3d&index=0)

Oct 04, 2023

[Your Utility Services \(/pennsylvania/news?cat=Your%20Utility%20Services\)](/pennsylvania/news?cat=Your%20Utility%20Services)
[Rates & Regulations \(/pennsylvania/news?cat=Rates%20%26%20Regulations\)](/pennsylvania/news?cat=Rates%20%26%20Regulations)

Our low income rate has been approved for all customers below the federal poverty level. If you need help paying your bill, please click here to fill out the Microsoft Form.

[Learn More \(/pennsylvania/news/detail?id=378055e5-8533-6283-8a44-ff0000903d3d&index=0\)](/pennsylvania/news/detail?id=378055e5-8533-6283-8a44-ff0000903d3d&index=0)



[Go Paperless for Breast Cancer Research \(/pennsylvania/news/detail?id=070b58e5-8533-6283-8a44-ff0000903d3d&index=0\)](/pennsylvania/news/detail?id=070b58e5-8533-6283-8a44-ff0000903d3d&index=0)

Sep 29, 2023

[Community \(/pennsylvania/news?cat=Community\)](/pennsylvania/news?cat=Community)

[Your Utility at Work \(/pennsylvania/news?cat=Your%20Utility%20at%20Work\)](/pennsylvania/news?cat=Your%20Utility%20at%20Work)

This October, for every new Paperless Billing sign up, we will donate \$1 to the Breast Cancer Research Foundation.

[Learn More \(/pennsylvania/news/detail?id=070b58e5-8533-6283-8a44-ff0000903d3d&index=0\)](/pennsylvania/news/detail?id=070b58e5-8533-6283-8a44-ff0000903d3d&index=0)

H.R. 250: The Clean Water SRF Parity Act would provide your community access to federal funds through your service provider.

Call your Federal Representative and ask them to support H.R. 250!



[Working on Your Behalf - Pursuing Fairness in Infrastructure Funding \(/pennsylvania/news/detail?id=900958e5-8533-6283-8a44-ff0000903d3d&index=0\)](https://pennsylvania/news/detail?id=900958e5-8533-6283-8a44-ff0000903d3d&index=0)

Sep 25, 2023

[Your Utility Services \(/pennsylvania/news?cat=Your%20Utility%20Services\)](https://pennsylvania/news?cat=Your%20Utility%20Services)

[Rates & Regulations \(/pennsylvania/news?cat=Rates%20%26%20Regulations\)](https://pennsylvania/news?cat=Rates%20%26%20Regulations)

[Learn More \(/pennsylvania/news/detail?id=900958e5-8533-6283-8a44-ff0000903d3d&index=0\)](https://pennsylvania/news/detail?id=900958e5-8533-6283-8a44-ff0000903d3d&index=0)

My Utility Account

Our online self-service portal lets you manage your utility account Anytime Anywhere!

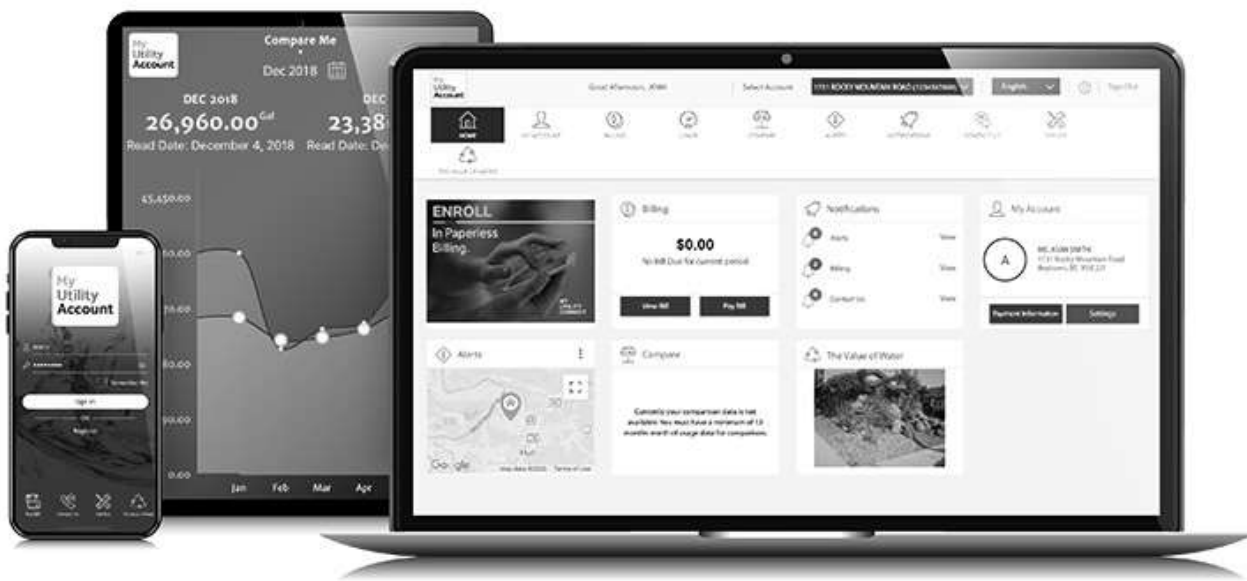
- Manage your account 24/7

- View and pay bills
- Monitor usage and save money
- Set up alerts and reminders
- Contact us directly
- And More

Learn More & Register (/pennsylvania/account-billing/my-utility-account)

Already have My Utility Account?

Login



https://play.google.com/store/apps/details?id=com.wsc.scm_mobile&hl=en_US&gl=US



<https://apps.apple.com/us/app/my-utility-account-mobile/id1447552942>



Need Help Paying Your Bill?

Community Utilities of Pennsylvania offers a Low-Income Program for qualifying customers.

Learn More (<https://www.myutility.us/pennsylvania/news/detail?id=378055e5-8533-6283-8a44-ff0000903d3d&index=0>)



Let's Get the Lead Out!

Lead Service Lines are a danger to health. Does yours contain lead? Do a simple test to find out, then complete our Survey.

[Learn More \(/pennsylvania/water-safety/lead-lead-service-lines\)](/pennsylvania/water-safety/lead-lead-service-lines)

Patty Potty's DO NOT Flush List

- | | |
|--------------|--------------------------|
| Adult Wipes | Facial Pads |
| Baby Wipes | Facial Tissue |
| Bandages | Food Scraps |
| Cigarettes | Hair |
| Cotton Balls | Household Garbage |
| Cotton Swabs | Kitty Litter |
| Dental Floss | Paper Towels |
| Diapers | Women's Hygiene Products |



Patty Potty Talks Toilets

And Patty says only 3 things should EVER go down yours – **Pee, Poo, and Paper** – toilet paper that is.

[Learn More \(/pennsylvania/water-smart/the-3-ps-of-flushing\)](/pennsylvania/water-smart/the-3-ps-of-flushing)



[About Us \(/pennsylvania/about-us\)](/pennsylvania/about-us)

[Careers \(/pennsylvania/careers\)](/pennsylvania/careers)

Customer Service

(800) 638-0262 (M-F, 8 AM to 5 PM Eastern)

[Contact Us Online \(/my-utility-contact-us\)](/my-utility-contact-us)

Emergencies

(800) 638-0262 (24 Hours)



[\(/pennsylvania\)](#)

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COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

LOW-INCOME RATE

Low-Income Volumetric Rate Information

Community Utilities of Pennsylvania, Inc (CUPA) has been approved to offer a reduced volumetric rate for residential water service to customers with incomes that fall below the federal poverty level. To qualify for these rates, customers can fill out the application form located at the following URL: <https://tinyurl.com/CUPlapp>.

CUPA understands the burden that customers experience in affording essential goods like housing, food, and clean water. As your water service provider, we wish to be part of the solution to these challenges. We are dedicated to ensuring our customers have safe, clean, and affordable water service. As part of our efforts to do just that, we have implemented a low-income rate for our residential customers who are at or below the federal poverty level, to ensure our entire community of customers has access to and can afford the services required to remain healthy. This low-income rate is available to residential customers on an application-only basis. Customers need to only apply once every 12 months to verify that they remain eligible for the lower rate. To apply, CUPA has enlisted the help of a 3rd party (Dollar Energy Fund, Inc.) to verify our applicants' incomes on our behalf, ensuring your continued privacy. To check eligibility for our low-income rate before applying, please go to <https://aspe.hhs.gov/poverty-guidelines> and look for information about a family of your size. For water service, if your income is at or below the applicable level, you will be eligible for the lower rate seen below on typical monthly water usage, up to 3,500 gallons per month. Should you use over the 3,500, any additional gallons will be charged at the regular residential rate.

	Residential Water Consumption Charge	
Service Area	Regular Rate (per 1k gallons)	Low-Income Rate (per 1k gallons)
Westgate	\$13.514	\$8.784
Penn Estates	\$13.514	\$8.784
Tamiment	\$11.452	\$7.444

PA PUC approved rates can be found in Community Utilities of Pennsylvania, Inc.'s tariffs located at the following URL:

<https://www.myutility.us/pennsylvania/regulatory/rates-tariffs>

AFFIDAVIT

Comes Renee Fulmer, and after first being duly sworn, deposes and states:

1. I am the Billing Services Specialist for Corix Regulated Utilities (US), Inc.;
2. On October 5, 2023, I caused to be mailed the attached exhibit to all residential water customers of Community Utilities of Pennsylvania Inc.
3. The attached exhibit was mailed to satisfy Paragraph 56, Joint Petition for Full Settlement, filed May 24, 2023 and approved September 8, 2023 in Docket Nos. A-2022-3036744 and A-2022-3036745.
4. This affidavit will be filed with the Pennsylvania Public Utility Commission under the appropriate docket(s).

Further, Affiant sayeth naught, this 5th day of October 2023.

Renee Fulmer
Renee Fulmer

STATE OF Florida)
COUNTY OF Seminole)

The foregoing affidavit was subscribed and sworn to before me this 5 day of October, 2023, by Renee Fulmer

My commission expires December 26, 2024



Kathy Ann Sillito
Notary Public, Commission No. EE 860443

CUPA STATEMENT NO. 7

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3042804 (WATER)
R-2023-3042805 (WASTEWATER)

DIRECT TESTIMONY

OF

SCOTT A. MILLER

SPONSORING EXHIBITS CUPA EX SAM-1, CUPA EX SAM-2, CUPA EX SAM-3

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

DOCKET NOS. R-2023-3042804 (WATER)
R-2023-3042805 (WASTEWATER)

Direct Testimony of Scott A. Miller

INTRODUCTION AND QUALIFICATIONS

1
2
3

4 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

5 A. My name is Scott A. Miller, and my business address is 8365 Keystone Crossing, Suite
6 300, Indianapolis, Indiana 46240-0458.

7

8 **Q. WHAT IS YOUR PROFESSION AND FOR WHOM ARE YOU EMPLOYED?**

9 A. I am a Certified Public Accountant and a partner in the firm of Baker Tilly Municipal
10 Advisors, LLC (“BTMA”). BTMA began operations on March 1, 2019, as the result of a
11 three-way business combination between my prior firm, H.J. Umbaugh & Associates,
12 Certified Public Accountants, LLP (“Umbaugh”), and Baker Tilly Virchow Krause, LLP
13 which is now doing business as Baker Tilly US, LLP (“Baker Tilly”). One month later, the
14 third firm, Springsted, Inc. joined BTMA. BTMA is a registered municipal advisor and
15 controlled subsidiary of Baker Tilly, an accounting firm. I have included my curriculum
16 vitae as CUPA EX SAM-1.

17

18 **Q. CAN YOU DESCRIBE YOUR FIRM AND ITS AREA OF EXPERTISE?**

19 A. Baker Tilly US, LLP is a national full-service advisory, tax, and assurance firm of over
20 6,700 professionals across the country. In addition, the firm is an independent member of
21 Baker Tilly International, the world’s 10th largest network made up of 126 independent
22 accounting and business services firms in 145 territories, with 34,000 professionals. Baker

1 Tilly has a long history advising public sector clients and has a particular focus on the
2 energy and utility industry having advised more than 1,700 energy and utility organizations
3 in the United States. Our public sector practice area is comprised of a dedicated group of
4 professionals who specialize in providing an array of services to public sector entities
5 including utilities. As part of our public sector, BTMA has a concentrated focus on
6 delivering municipal advisory services to governmental entities. A large portion of this
7 practice includes accounting studies in connection with changes in utility rates and
8 financial planning associated with the issuance of tax-exempt and taxable bonds and notes
9 and other forms of indebtedness. In accordance with rules promulgated by the Municipal
10 Securities Rulemaking Board (“MSRB”), BTMA is registered as a Municipal Advisor with
11 the Securities and Exchange Commission (“SEC”).

12
13 **Q. WHAT IS YOUR EDUCATIONAL EXPERIENCE?**

14 A. In June 1995, I received a Bachelor of Science Degree from the Indiana University Kelley
15 School of Business in Bloomington, Indiana. Since then, I have completed various
16 professional courses sponsored by the American Institute of Certified Public Accountants,
17 the Indiana CPA Society and other professional organizations including the American
18 Water Works Association ("AWWA") and the American Public Power Association
19 (“APPA”). In 1998 I completed the AWWA cost of service and rate-making seminar. In
20 2010, I completed the APPA Intermediate and Advanced Utility Cost of Service and Retail
21 Rate Design seminars.

1 **Q. PLEASE DESCRIBE YOUR RELEVANT PROFESSIONAL EXPERIENCE.**

2 A. I joined the firm of Umbaugh in June 1995 and, in 1998, completed the requirements to
3 become licensed as a Certified Public Accountant in the State of Indiana. In July 2000 I
4 assumed the position of client manager within Umbaugh. On July 1, 2005, I became a
5 principal in Umbaugh and on January 1, 2009, I was admitted into Umbaugh's partnership.
6 From 2015 through 2017, I served on Umbaugh's Management Committee and was
7 responsible for overseeing the operations of the Firm's Accounting Service Group. From
8 2018 until February 28, 2019, I served on Umbaugh's Executive Committee responsible
9 for the strategic direction of the Firm. As a result of the combination with Baker Tilly and
10 Springsted, I became a partner in Baker Tilly on March 1, 2019. From the business
11 combination and the creation of BTMA to May 31, 2022, I served on the Public Sector
12 Senior Leadership Team which was tasked with developing and implementing the overall
13 strategy of the Firm's Public Sector practice area. Since June 1, 2022, I have served as the
14 team leader for BTMA's utility team.

15
16 Over the past twenty-eight years, I have been involved with many professional
17 engagements including financial studies for municipally owned water, electric, gas, steam
18 and sewage utilities, for-profit and not-for-profit water and wastewater corporations, water
19 authorities, regional water and wastewater districts and conservancy districts. These
20 studies quite often have involved the determination of utility revenue requirements, cost of
21 service studies, rate design and the financial planning associated with the issuance of tax-
22 exempt and taxable bonds and notes to fund projects using a variety of financing
23 mechanisms including USDA Rural Development ("RD"), State Revolving Funds
24 ("SRF"), tax-exempt and taxable bonds issued on the open market and other sources. I have

1 given speeches and participated in panels and workshops concerning utility rates, financing
2 and project development before the Indiana Rural Water Association, the Alliance of
3 Indiana Rural Water, the Indiana Section of the American Water Works Association, the
4 Indiana Association of Wastewater Companies, the Indiana Water Environment
5 Association, Accelerate Indiana Municipalities (formerly the Indiana Association of Cities
6 and Towns) and the APPA. In May 2016 I received my municipal advisor representative
7 qualification by passing the Series 50 examination and in June 2019 I received my
8 municipal advisor principal qualification by passing the Series 54 examination. Both
9 exams are promulgated by the Municipal Securities Rulemaking Board (the “MSRB”) and
10 the Securities and Exchange Commission (the “SEC”).

11
12 **Q. WHAT PROFESSIONAL ORGANIZATIONS ARE YOU ASSOCIATED WITH?**

13 A. I am personally a member of the American Institute of Certified Public Accountants, The
14 Indiana CPA Society, the Indiana Water Environment Association and the American Water
15 Works Association (“AWWA”) and our firm is a member of numerous accounting and
16 utility industry associations including the Indiana Rural Water Association, the Alliance of
17 Indiana Rural Water as well as the Indiana Municipal Electric Association. Our firm is
18 also a strategic partner of AIM. In the latter capacity, we provide guidance on financial
19 matters that affect communities across Indiana. Finally, I currently serve as the chairman
20 of the Indiana Section AWWA Water Utility Council.

21
22 **Q. HAVE YOU TESTIFIED BEFORE AS AN EXPERT WITNESS?**

23 A. Yes, I have testified before the Pennsylvania Public Utility Commission and the Indiana
24 Utility Regulatory Commission as well as numerous local government boards and councils

1 on many previous occasions. This testimony has covered the development of appropriate
2 revenue requirements, utility valuation, financing approval and across-the-board and cost
3 of service analysis and rate design.

4 **OVERVIEW OF TESTIMONY AND EXHIBIT**

5
6 **Q. WAS YOUR FIRM RETAINED BY COMMUNITY UTILITIES OF**
7 **PENNSYLVANIA, INC. (“CUPA” OR “COMPANY”) IN CONNECTION WITH**
8 **THESE PROCEEDINGS?**

9 A. Yes. We were retained by CUPA to prepare consolidated state-wide cost of service studies
10 for the Company’s water and wastewater divisions. These analyses were then used as a
11 basis to make recommendations regarding changes in the Company’s present schedules of
12 rates and charges for water and wastewater service.

13
14 **Q. HAVE THE RESULTS OF YOUR ANALYSIS BEEN SUMMARIZED IN A**
15 **WRITTEN REPORT?**

16 A. Yes. Our firm prepared a Special Purpose Accounting Report dated November 1, 2023
17 summarizing the results of our studies for the Company’s water divisions. A similar report
18 was prepared for the Company’s wastewater divisions.

19
20 **Q. PLEASE IDENTIFY CUPA EX SAM-2.**

21 A. CUPA EX SAM-2 is a copy of our Water Accounting Report summarizing the results of
22 the accounting services performed for CUPA’s water divisions.

23

1 **Q. WAS THE ACCOUNTING REPORT PREPARED BY YOU OR UNDER YOUR**
2 **SUPERVISION?**

3 A. Yes.

4

5 **Q. PLEASE EXPLAIN HOW YOUR TESTIMONY AND THE WATER**
6 **ACCOUNTING REPORT ARE ORGANIZED.**

7 A. My testimony is organized as follows:

- 8 I. Introduction and Qualifications
- 9 II. Overview of Testimony and Water Exhibit
- 10 III. Cost of Service Methodology
- 11
- 12 A. Water
- 13
- 14 IV. Consolidated Cost of Service and Rate Design
- 15
- 16 A. Water Utility
- 17
- 18 V. Overview of Wastewater Exhibit
- 19
- 20 VI. Cost of Service Methodology
- 21
- 22 A. Wastewater
- 23
- 24 VII. Consolidated Cost of Service and Rate Design
- 25
- 26 A. Wastewater Utility
- 27

28 The Water Accounting Report is divided into two sections. The first section of the report
29 is the accountant's letter which describes that the Accounting Report is a special purpose
30 report for submission to the Pennsylvania Public Utility Commission and is restricted to
31 that purpose only. This letter is incorporated by reference on all the pages of the
32 Accounting Report.

33

1 The second section of the report (pages 2 - 20) presents the consolidated cost of service
2 analysis and resulting rates and charges for the Company's water divisions. In addition, a
3 comparison of the Company's present water rates for each service territory and the
4 calculated cost of service rates are shown.

5 6 **COST OF SERVICE METHODOLOGY**

7 **Q. MR. MILLER, WOULD YOU PLEASE DESCRIBE THE GENERAL PURPOSE**
8 **OF A COST OF SERVICE STUDY?**

9 A. A cost of service study is a detailed analysis of the cost drivers that influence the provision
10 of service to a utility's customers. The goal of the study is to determine the appropriate
11 level of cost recovery allocable to each customer class. The cost of service study is
12 normally done in conjunction with and leads to the creation of a rate design that recovers
13 costs from the appropriate customer class as closely as possible to the allocated cost of
14 service.

15
16 **Q. ARE THERE DIFFERENT ACCEPTED METHODOLOGIES OF CONDUCTING**
17 **A COST OF SERVICE STUDY THAT ARE EMPLOYED IN PRACTICE AND IF**
18 **SO, WHICH DID YOU USE FOR THIS CASE?**

19 **WATER**

20 A. Yes, there are different accepted methodologies. For purposes of allocating costs to the
21 customer classes and designing proposed rates for the Company's water utility, I have
22 employed the Base-Extra Capacity method promulgated by the American Water Works
23 Association ("AWWA") in its seventh edition of *Principles of Water Rates, Fees and*
24 *Charges* (the "M1 Manual").

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The Base-Extra Capacity method is built upon the allocation of both the utility’s investment in plant and its proposed revenue requirements to the various functional cost categories of the utility. These functional cost categories include base, extra capacity, customer and direct fire protection. Base or average day capacity costs reflect items that vary based upon the amount of water used under average usage conditions. Extra capacity costs are usually divided between maximum day and maximum hour and include those costs that are designed to meet demands in excess of the average day and maximum day respectively. As the name implies, customer costs generally vary based upon the number of customers connected to the system and are usually divided between meter costs and billing costs. Finally direct fire protection includes those costs that are incurred in order to not only maintain fire hydrants within the system but also to provide for a portion of the cost recovery of the system oversizing that is required to provide sufficient flows and pressures in order to adequately address a fire event.

Once the costs have been allocated to the functional categories, they are assigned to the various customer classes based upon each customer class’ usage characteristics and their associated responsibility for those costs. After the cost responsibility for each customer class has been determined a rate structure can then be designed that appropriately recovers those costs.

Q. WHAT IS THE SOURCE OF THE DATA USED TO PREPARE YOUR REPORT?

A. The utility specific data used for the preparation of the cost of service study was provided to me by CUPA’s Financial Planning and Analysis Manager and witness Mr. Anthony

1 Gray and CUPA's Senior Financial Analyst and witness Mr. David Clark. The data
2 comprises information from the Company's billing and accounting systems as well as other
3 records maintained by CUPA and include historical billing data, plant and investment
4 values, operating statistics and other similar information for the control period used which
5 was the twelve months ended June 30, 2023. In addition, Mr. Gray and Mr. Clark provided
6 to me the pro forma revenue requirements for which CUPA is seeking approval for the
7 consolidated water territories as well as the pro forma customer count and anticipated water
8 consumption based on the Company's forward-looking test year the twelve months ending
9 June 30, 2025.

10
11 **CONSOLIDATED COST OF SERVICE AND RATE DESIGN**

12 **Water Utility**

13 **Q. MR. MILLER, WOULD YOU PLEASE EXPLAIN MORE FULLY THE DETAILS**
14 **OF THE REPORT AND YOUR COST OF SERVICE AND RATE DESIGN**
15 **CALCULATIONS FOR THE CONSOLIDATED WATER TERRITORIES?**

16 **A.** The second section of the report, beginning on page 2 contains the consolidated cost of
17 service analysis for the CUPA water territories. Each of the revenue requirements are first
18 allocated to the functional cost categories, and then assigned to each customer classification
19 based upon each of the classes' responsibility for those functional costs. The allocated cost
20 of service for each customer classification is then used as a basis for developing the
21 proposed rates and charges.

1 Page 2 shows the Company's usage characteristics by summarizing control period billings,
2 including monthly base facility charges and volume charges as well as existing fire
3 protection charges and availability fees.

4
5 Page 3 presents the calculation of the pro forma equivalent meters. Pro forma bills were
6 normalized to reflect slight adjustments to the anticipated number of active customer
7 accounts on a going forward basis and to eliminate billing inconsistencies and rounding
8 errors. Next, the normalized annual bills are multiplied by the appropriate equivalency
9 factor to arrive at pro forma equivalent connections. The equivalency factors used are
10 those followed in the M1 Manual.

11
12 Summarized on page 4 of the report are the pro forma units of service for each customer
13 classification based upon information extracted from the Company's billing records for the
14 control period. To arrive at these figures, the normalized control period consumption,
15 which reflects billing adjustments applied during the control period, was adjusted to reflect
16 the consumption trend factors calculated for each customer class as provided by Mr. Gray
17 and Mr. Clark and as discussed in more detail in their direct testimony. Pro forma sales
18 are further adjusted for capacity factors as calculated using AWWA methodologies. The
19 Company has just one customer classification. The column entitled "Pro Forma Annual
20 Sales" reflects the anticipated billed consumption for all customers for the forward-looking
21 test year.

22
23 The average daily demand has been multiplied by the imputed capacity factor to determine
24 the extra capacity volumes associated with meeting maximum day demands and maximum

1 hour demands for service. For instance, the total maximum day demand has been
2 calculated at 570,400 gallons per day. This exceeds the average day demand of 345,700
3 gallons and results in extra maximum day capacity requirements of 224,700 gallons. The
4 maximum hour demand has been calculated at a rate of 864,300 gallons per day. This
5 capacity exceeds the average daily demands of 345,700 gallons and the extra capacity for
6 maximum day demands of 224,700 gallons resulting in extra capacity requirements for
7 maximum hour demands of 293,900 gallons.

8
9 **Q. YOU MENTIONED THAT YOU IMPUTED SOME OF THE CAPACITY**
10 **FACTORS. WOULD YOU PLEASE EXPLAIN THE NATURE OF THE**
11 **CAPACITY FACTORS AND HOW YOU ARRIVED AT THE FIGURES**
12 **PRESENTED?**

13 A. Unlike large utilities, it did not seem prudent for CUPA, with its relatively small service
14 territories, to incur the cost of a detailed customer class capacity factor study. Instead, the
15 M1 Manual provides a detailed description regarding methodologies for calculating
16 capacity factors. In this case, I employed the methodology described to determine
17 noncoincident capacity factors for each customer class. Generally, this methodology works
18 well for smaller utilities but in some cases, because of a lack of data, certain inferences
19 must be made based upon sound rate-making principles and practitioner experience. These
20 capacity factors are the foundation upon which the allocations of cost are made. The
21 maximum day capacity factors reflect the relationship of each customer class' maximum
22 day requirements to its average day requirements. Likewise, the maximum hour capacity
23 factors reflect the relationship of each customer class' maximum hour requirements to its
24 average usage. In cases such as this with only one customer class, the process is

1 streamlined. For example, page 4 shows that the calculated capacity factor of 165 results
2 in expected maximum day total capacity needs of 570,400 gallons which is 165% or 1.65
3 times the actual average day requirement of 345,700. Similarly, the calculated maximum
4 hour total capacity of 864,300 gallons is 2.50 times the actual average day requirement of
5 345,700 gallons.

6
7 As is often the case, CUPA does not track its maximum hour rate of customer demand.
8 This amount, however, figures into the calculation of capacity factors. In these situations,
9 we impute an appropriate value based upon the design limits of various components of the
10 system such as wells, high service pumps, filters or other capacity restricted infrastructure.
11 The goal of these calculations is to produce capacity factors that are reasonable and that
12 are ideally within the acceptable tolerance limits discussed in the M1 Manual.

13
14 **Q. THANK YOU. PLEASE CONTINUE WITH THE EXPLANATION OF YOUR**
15 **REPORT.**

16 A. The number of bills for each customer classification was obtained directly from the billing
17 records of the Company and was normalized to reflect twelve monthly bills for each active
18 account and was subsequently used as a basis for allocating customer costs related to
19 billing. The number of connections for each customer classification has been weighted by
20 equivalency factors to equate larger size meters to a standard residential 5/8-inch water
21 meter. These calculations are shown on page 3 of the report. The equivalent connections
22 for each customer classification are used as a basis for allocating customer related costs
23 associated with meters and services. The ratios developed using the units of service data
24 are summarized on page 4 of the report and are used for subsequent allocations.

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The next several pages of the report detail the allocation of the Company's investment in plant and the pro forma costs to the functional cost categories and ultimately lead to an appropriate rate design. On pages 5 through 7 of the report, the Company's pro forma rate base as of June 30, 2025 has been allocated to the various functional cost categories.

Pages 8 and 9 of the report present the allocation of the pro forma annual operation and maintenance expenses to each of the functional cost categories.

On page 10 the pro forma unit costs of service, as allocated to each of the functional cost categories on the preceding pages, are divided by the units of service as calculated on page 4 to arrive at the pro forma cost of service per unit. For example, page 10 of the report shows \$709,462 of net operation and maintenance expenses, \$162,622 of depreciation, \$30,269 of taxes other than income, \$86,989 of federal income taxes and \$35,972 of state income taxes, \$489,015 of return on rate base and \$26,863 of total reductions for amortization expense have been allocated to the base cost of service. After deducting miscellaneous revenues of \$9,796, a total of \$1,477,670 of pro forma costs of service to be recovered through rates is allocable to base cost. Dividing these allocated base costs by the anticipated forward-looking test year gallons results in a pro forma annual base cost of service of \$11.7099 per unit of service, in this case 1,000's of gallons. Similar calculations have been made for the extra capacity costs, customer costs and direct fire protection service.

1 On page 11, the cost of service per unit is then applied to the corresponding units for each
2 customer classification as developed on page 4 to arrive at each customer classes'
3 responsibility for those functional costs. In this particular case, since there is only one
4 customer class, the allocated costs simply carry forward from the prior page.

5
6 Page 12 calculates the monthly base charge by meter size. The meter cost per unit as well
7 as a portion of the fire protection cost are adjusted based on the appropriate equivalency
8 factor for each meter size and then added to the billing cost per unit to arrive at the monthly
9 base charge.

10
11 Page 13 shows the calculation of the monthly charge per equivalent fire hydrant based on
12 the previous cost allocations. In this case, the total allocated costs of \$142,293 are first
13 reduced to reflect the statutory limit of 25% of fire protection costs to be recovered through
14 hydrant rental rates. The net amount of \$35,573 is divided by the 899 equivalent hydrant
15 connections to arrive at a monthly rate of \$39.60. The remaining fire protection costs are
16 recovered as part of the customer base charge and are incorporated in the calculations on
17 the prior page of the report.

18
19 Page 14 of the report shows the calculation of the pro forma annual revenues at the
20 proposed rates and charges. For many systems, it is typical that we would propose a three-
21 tier declining block rate structure after analyzing the subject utility's water usage by
22 customer class. Specifically, the first block would be set at a level to capture approximately
23 90% to 95% of the residential sales. The second tier would be established to capture all
24 remaining residential and smaller commercial sales as well as 90% to 95% of large

1 commercial sales. The bottom or tail block is then established for the remaining larger
2 commercial and industrial consumption.

3
4 Because of the Company's relatively homogenous customer base made up of mostly
5 residential and residential-like consumption patterns, the need for a declining block rate
6 structure to temper the rate impact to large volume customers is not necessary. Therefore,
7 we have determined that it is appropriate, in this case, to continue the Company's current
8 single tier system with all consumption priced at a proposed rate per 1,000 gallons of
9 \$22.59 per 1,000 gallons of usage.

10
11 The exception to this is the continuation of the existing low-income volumetric rate.
12 Currently, CUPA offers a low-income volumetric rate for eligible customers that provides
13 a 35% discount off the standard volumetric rates. The low-income rate has been adjusted
14 based on the updated costs of service while maintaining the 35% reduction resulting in a
15 new low-income rate of \$14.68 per 1,000 gallons of usage. As can be seen on page 14, the
16 proposed volumetric rate block and base charges are estimated to produce revenues of
17 \$3,830,146 resulting in a variance to revenue requirements of \$124 or 0.00%.

18
19 Page 15 of the report compares the proposed cost of service as determined on page 14 with
20 the normalized annual revenue generated under the existing rates and charges and revenue
21 generated under the adjusted rates for the system.

22
23 For the Company to achieve the allocated cost-based targets compared to control period
24 revenues, average revenues would be increased approximately 62.25%.

1 Pages 16 through 19 of the report show comparisons of present and proposed monthly bills
2 by meter size for the different service territories of the system.

3
4 Page 20 of the report summarizes the present and calculated water rates and charges. The
5 calculated rates for all customers consist of a volumetric rate and a monthly service charge
6 based on the customer's meter size. All recurring monthly rates have been adjusted to
7 reflect the calculated cost-based increase.

8
9 **Q. HOW WAS THE PROPOSED AVAILABILITY FEE CALCULATED?**

10 A. Consistent with the calculations in CUPA's last cost of service study and rate case, we used
11 0.45 as the equivalency factor for the availability fee on page 3 of the report which results
12 in 20 equivalent availability fee billing units in the Consolidated Services and 122
13 equivalent availability fee billing units in Tamiment that were then incorporated throughout
14 the cost of service allocations. After the completion of the cost of service allocations, we
15 set the proposed availability fee at a level that would continue the same relative 45 percent
16 difference in an average monthly bill and the proposed availability fee. Specifically, we
17 selected an average bill of 3,451 gallons at calculated rates of \$101.36. Forty-five percent
18 of this amount is \$45.60 and represents the calculated availability fee. We used the 3,451
19 average based on historical usage in the Consolidated Services as shown on page 2 of the
20 report (110,570,563 gallons divided by 32,040 bills).

21
22 **Q. MR. MILLER DOES THAT CONCLUDE THE EXPLANATION OF YOUR**
23 **CALCULATIONS OF ALLOCATED COST OF SERVICE AND RATE DESIGN**
24 **FOR CUPA CONSOLIDATED WATER SERVICE?**

25 A. Yes, it does.

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Q. DOES THIS CONCLUDE THE EXPLANATION OF THE WATER ACCOUNTING REPORT?

A. Yes, it does.

Q. MR. MILLER IS IT YOUR UNDERSTANDING THAT CUPA WOULD LIKE TO CONTINUE CONSOLIDATED WATER RATES FOR ITS SERVICE TERRITORIES IN PENNSYLVANIA INCLUDING THE ADDITION OF TAMIMENT?

A. Yes. That is my understanding.

Q. DO YOU HAVE AN OPINION REGARDING THE IMPLEMENTATION OF CONSOLIDATED RATES?

A. Yes. This practice is not new and was supported by the Commission in CUPA’s prior rate proceeding. In my opinion, to a reasonable degree of accounting certainty, under the conditions within which the Company operates, consolidated rates appear reasonable for the individual service territories. On their own, each service territory is relatively small and lacks the economies of scale that could ultimately result in savings to the customers. Continuing the consolidated rates mirrors the overall ownership and operation of the different units and more closely matches the allocation of costs to the service areas.

Q. IS IT YOUR OPINION THAT THE CONSOLIDATED WATER RATES PROPOSED IN YOUR WATER ACCOUNTING REPORT ARE FAIR, JUST, NON-DISCRIMINATORY AND REASONABLE AND NECESSARY TO MEET THE PROJECTED REVENUE REQUIREMENTS OF THE UTILITY?

1 A. Yes, it is my opinion to a reasonable degree of accounting certainty that the consolidated
2 water rates proposed in my water accounting report, CUPA EX SAM-2, are fair, just, non-
3 discriminatory and reasonable and necessary to meet the projected revenue requirements
4 of the utility.

5
6 **Q. PLEASE TURN YOUR ATTENTION TO CUPA'S WASTEWATER UTILITY
7 AND IDENTIFY CUPA EX SAM-3.**

8 A. CUPA EX SAM-3 is a copy of our Wastewater Accounting Report summarizing the results
9 of the accounting services performed for CUPA's wastewater divisions.

10

11 **Q. WAS THE ACCOUNTING REPORT PREPARED BY YOU OR UNDER YOUR
12 SUPERVISION?**

13 A. Yes.

14

15 **Q. PLEASE EXPLAIN HOW YOUR WASTEWATER ACCOUNTING REPORT IS
16 ORGANIZED.**

17 A. The Wastewater Accounting Report is divided into two sections. The first section of the
18 report is the accountant's letter which describes that the Accounting Report is a special
19 purpose report for submission to the Pennsylvania Public Utility Commission and is
20 restricted to that purpose only. This letter is incorporated by reference on all the pages of
21 the Accounting Report.

22

23 The second section of the report (pages 2 - 14) presents the consolidated cost of service
24 analysis and resulting rates and charges for the Company's wastewater divisions. In

1 addition, a comparison of the Company’s present wastewater rates for each service territory
2 and the rates proposed in this case is shown.

3
4 **COST OF SERVICE METHODOLOGY**

5 **Q. MR. MILLER, WOULD YOU PLEASE DESCRIBE THE GENERAL PURPOSE**
6 **OF A COST OF SERVICE STUDY?**

7 A. A cost of service study is a detailed analysis of the cost drivers that influence the provision
8 of service to a utility’s customers. The goal of the study is to determine the appropriate
9 level of cost recovery allocable to each customer class. The cost of service study is
10 normally done in conjunction with and leads to the creation of a rate design that recovers
11 costs from the appropriate customer class as closely as possible to the allocated cost of
12 service.

13
14 **Q. ARE THERE DIFFERENT ACCEPTED METHODOLOGIES OF CONDUCTING**
15 **A COST OF SERVICE STUDY THAT ARE EMPLOYED IN PRACTICE AND IF**
16 **SO, WHICH DID YOU USE FOR THIS CASE?**

17 **WASTEWATER**

18 A. Yes, there are different accepted methodologies. Some of these methodologies include the
19 procedures identified by the Water Environment Federation in its *Manual of Practice No.*
20 *27 Financing and Charges for Wastewater Systems* as well as variations of the procedures
21 explained in the American Water Works Association (“AWWA”) *Principles of Water*
22 *Rates, Fees and Charges* (the “M1 Manual”). For this particular case, however, we have
23 employed a more streamlined approach based on the U.S. Environmental Protection
24 Agency’s (“EPA”) User Charge System. The User Charge System was originally

1 developed and required by EPA for wastewater projects receiving federal grant funding
2 during the construction grants program of the 1980's.

3
4 Similar to the other methodologies, the User Charge System begins with the allocation of
5 the utility's investment in plant and its anticipated costs to the functional cost components.
6 These include Treatment and Disposal, Collection System and Billing and Collecting.
7 Treatment and Disposal costs relate to the treatment of the wastewater influent into the
8 system and the related byproducts or sludge left over after the treatment process. These
9 costs generally vary based on the volume of flow into the plant and are therefore typically
10 recovered via a volumetric rate. Collection system costs relate to the maintenance and
11 operation of the interceptor and collector mains and lift stations that transport the
12 wastewater to the treatment plant. These costs can vary both by the volume of flow and
13 the number and size of customers connected to the system. For that reason, these costs are
14 sometimes recovered through both a volumetric flow charge and a fixed monthly charge.
15 Costs associated with Billing and Collecting naturally relate to the billing and collecting
16 function of the utility and are recovered through a fixed monthly charge.

17
18 **Q. WHAT IS THE SOURCE OF THE DATA USED TO PREPARE YOUR REPORT?**

19 A. The utility specific data used for the preparation of the cost of service study was provided
20 to me by CUPA's Financial Planning and Analysis Manager and witness Mr. Anthony
21 Gray and CUPA's Senior Financial Analyst and witness Mr. David Clark. The data
22 comprises information from the Company's billing and accounting systems as well as other
23 records maintained by CUPA and include historical billing data, plant and investment
24 values, operating statistics and other similar information for the control period used which

1 was the twelve months ended June 30, 2023. In addition, Mr. Gray and Mr. Clark provided
2 to me the pro forma revenue requirements for which CUPA is seeking approval for the
3 consolidated wastewater territories as well as the pro forma customer count based on the
4 Company's forward-looking test year the twelve months ending June 30, 2025.

5
6 **CONSOLIDATED COST OF SERVICE AND RATE DESIGN**

7 **Wastewater Utility**

8 **Q. MR. MILLER, WOULD YOU PLEASE EXPLAIN MORE FULLY THE DETAILS**
9 **OF THE REPORT AND YOUR COST OF SERVICE AND RATE DESIGN**
10 **CALCULATIONS FOR THE CONSOLIDATED WASTEWATER**
11 **TERRITORIES?**

12 **A.** The second section of the report, beginning on page 2 contains the consolidated cost of
13 service analysis for the CUPA wastewater territories. Each of the revenue requirements
14 are first allocated to the functional cost components. The allocated revenue requirements
15 are then divided by the appropriate billing determinants to develop proposed rates and
16 charges that are designed to recover the Company's cost of service.

17
18 Page 2 shows the Company's usage characteristics by summarizing pro forma period
19 billings, including monthly base facility charges, flow charges, unmetered charges and
20 availability fees. All of CUPA's wastewater customers are billed a flat monthly rate
21 depending on their customer classification. In addition, Tamiment customers are billed a
22 rate per 1,000 gallons of flow.

23

1 Page 3 presents the calculation of the pro forma annual bills and flow. The pro forma
2 annual bills are multiplied by the appropriate equivalency factor to arrive at pro forma
3 equivalent connections. The equivalency factors used are based on the equivalent
4 maximum daily flow per 25 Pa. Code §73.17.

5
6 The next several pages of the report detail the allocation of the Company's investment in
7 plant and the pro forma costs to the functional cost components and ultimately to the
8 customer classes. On pages 4 to 6 of the report, the Company's pro forma rate base as of
9 June 30, 2025 has been allocated to the three functional cost components that I described
10 earlier in my testimony. The allocations are based upon the design of the individual plant
11 components and reflect that item's function within the overall operation of the utility.

12
13 Pages 7 and 8 of the report present the allocation of the pro forma annual operation and
14 maintenance expenses to each of the functional cost components. Similar to the rate base,
15 the allocation factors for operation and maintenance expense reflect that particular item's
16 impact on the various cost centers of the Company.

17
18 Page 9 presents the summarized allocation of the consolidated wastewater service revenue
19 requirements to the three functional cost components. Income taxes, amortization of prior
20 acquisition adjustment and return are all allocated based on the allocation of rate base
21 described on pages 4 to 6. All other taxes are allocated based on gross plant on page 4.
22 Depreciation expense is allocated based on the allocation of net plant in service and taxes
23 other than income are allocated based upon gross plant in service. Amortization of CIAC
24 is allocated based on the allocation of net contributions in aid of construction. The

1 \$5,159,928 of total cost of service to be recovered through rates is allocated \$2,735,591 to
2 Treatment and Disposal, \$2,076,340 to Collection System and \$347,997 to Billing and
3 Collecting.

4
5 Page 10 details the calculation of the proposed rates and charges for consolidated
6 wastewater service. To accomplish this, the individual components of allocated cost of
7 service are divided by the appropriate billing determinant to arrive at a unit cost of service.
8 Billing and Collecting costs are divided by the number of normalized annual bills expected
9 to be rendered in the forward-looking test year to arrive at a cost per bill of \$7.0817.
10 Treatment and Disposal costs were divided by expected flow to derive a standard rate of
11 \$17.9412 per 1,000 gallons and a low-income rate of \$11.6600 per 1,000 gallons.
12 Collection System costs are divided by equivalent annual meters for both customer groups
13 to arrive at a rate per equivalent bill of \$44.5605. After applying the appropriate
14 equivalency factor, monthly flat rate charges are \$788.35 for schools.

15
16 **Q. HOW WAS THE PROPOSED AVAILABILITY FEE FOR THE CONSOLIDATED**
17 **SERVICE TERRITORY CALCULATED?**

18 A. Consistent with the calculations in CUPA's last cost of service study and rate case, we used
19 0.25 as the equivalency factor for the availability fee on page 3 of the report which results
20 in 79 equivalent availability fee billing units that were incorporated throughout the cost of
21 service allocations. After the completion of the cost of service allocations, we used the
22 same 0.25 equivalency factor multiplied by the allocated Treatment and Collection costs
23 per equivalent unit of \$62.5017 as shown on page 10. We then added the monthly billing
24 cost of \$7.0817 to arrive at a new monthly availability fee of \$22.70.

25

1 Page 11 of the report shows the estimated revenue to be generated from the proposed rates
2 and charges when applied to the anticipated billing determinants and compares this
3 calculated figure to the net cost of service to be collected through rates and charges. As
4 can be seen, the proposed rates and charges adequately recover the cost of service within a
5 0.30% variance.

6
7 Page 12 presents a comparison of the estimated revenue to be generated by customer class
8 with the control period revenues. The overall average system increase in revenue is
9 approximately 51.29%.

10
11 Page 13 shows the customer bill impact for varying levels of usage for the present rates
12 along with the proposed rates.

13
14 Page 14 of the report shows a comparison of the present individual territory rates for
15 wastewater service with the proposed consolidated wastewater service rates.

16
17
18 **Q. MR. MILLER DOES THAT CONCLUDE THE EXPLANATION OF YOUR**
19 **CALCULATIONS OF ALLOCATED COST OF SERVICE AND RATE DESIGN**
20 **FOR CUPA CONSOLIDATED WASTEWATER SERVICE?**

21 A. Yes, it does.

22
23 **Q. MR. MILLER IS IT YOUR UNDERSTANDING THAT CUPA WOULD LIKE TO**
24 **CONTINUE CONSOLIDATED WASTEWATER RATES AND FOR ITS SERVICE**

1 **TERRITORIES IN PENNSYLVANIA INCLUDING THE ADDITION OF**
2 **TAMIMENT?**

3 A. Yes. That is my understanding.

5 **Q. DO YOU HAVE AN OPINION REGARDING THE IMPLEMENTATION OF**
6 **CONSOLIDATED RATES?**

7 A. Yes. This practice is not new and was supported by the Commission in CUPA's prior rate
8 case. In my opinion, to a reasonable degree of accounting certainty, under the conditions
9 within which the Company operates, consolidated rates appear reasonable for the
10 individual service territories. On their own, each service territory is relatively small and
11 lacks the economies of scale that could ultimately result in savings to the customers.
12 Consolidating the rates mirrors the overall ownership and operation of the different units
13 and more closely matches the allocation of costs to the service areas.

15 **Q. IS IT YOUR OPINION THAT THE CONSOLIDATED WASTEWATER RATES**
16 **PROPOSED IN YOUR ACCOUNTING REPORT ARE FAIR, JUST, NON-**
17 **DISCRIMINATORY AND REASONABLE AND NECESSARY TO MEET THE**
18 **PROJECTED REVENUE REQUIREMENTS OF THE UTILITY?**

19 A. Yes, it is my opinion to a reasonable degree of accounting certainty that the consolidated
20 wastewater rates proposed in my accounting report, CUPA EX SAM-3, are fair, just, non-
21 discriminatory and reasonable and necessary to meet the projected revenue requirements
22 of the utility.

24 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY IN THIS CAUSE?**

25 A. This concludes my direct testimony at this time.

PARTNER

Scott A. Miller, CPA

Scott Miller is a partner with Baker Tilly's public sector municipal advisory practice.



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Commission
(Series 50 and Series 54)

Scott has nearly 30 years of experience in the municipal advisor and utility rate industries. He has extensive experience with financial studies for municipally owned water, electric, gas, steam and sewage utilities, not-for-profit and investor-owned water and sewer corporations, regional water and sewer districts and conservancy districts. These studies often involve determining utility revenue and rate requirements, cost-of-service studies, rate design and the financial planning associated with the acquisition of capital.

Specific experience

- Analyzes revenue requirements and performs cost of service studies and rate design for water, wastewater, electric, gas and steam utilities
- Serves as an expert witness before regulatory bodies in utility rate proceedings
- Provides assistance with bond and note financings through the capital market, State Revolving Fund, USDA Rural Development and other sources
- Provides financial reporting, strategic planning and rate management for utilities
- Provides asset management planning for utilities
- Prepares system development and capacity fee studies
- Assists with wholesale rate development and intergovernmental contract negotiations
- Provides valuation services related to utility rate base
- Advises on acquisitions, dispositions, mergers, privatization and re-municipalization of utilities
- Authors various articles related to the utility industry
- Environmental, social and governance specialists

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Indiana CPA Society (INCPAS)
- American Water Works Association (AWWA)
- Chair, Water Utility Council/Indiana Section AWWA
- Accelerate Indiana Municipalities (AIM)
- Indiana Water Environment Association (IWEA)
- Indiana Rural Water Association (IRWA)

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Industry involvement, (cont.)

- Alliance of Indiana Rural Water (AIRW)
- Former member AIRW Advisory Council

Thought leadership

- “Why ESG and Why Now”, Baker Tilly Webinar, co-author, 2023
- “ESG: What you Need to Know Now and How to Think Beyond Tomorrow,” Baker Tilly Symposium, co-author, 2022
- “Environmental, Social, and Governance (ESG), New Tax Incentives and What Your Municipality Needs to Know, AIM, co-author, 2022
- “Preparing for Infrastructure Funding,” NARUC Staff Subcommittee on Accounting and Finance, 2022
- “Environmental, Social and Governance (ESG),” Baker Tilly Utility University, 2022
- “ESG – What’s Coming and How to be Ready,” Illinois GFOA, co-author, 2022
- “Funding Infrastructure,” International Making Cities Livable, panelist, 2021
- “Growing with the Auto Industry,” AWWA, co-author, 2020
- “Public Works and Utilities,” AIM, co-author, 2020
- “Maximize Your Financial Advisor Relationship,” Baker Tilly Utility University, co-author, 2019
- “Leveraging Your Municipal Utility for Community Benefit,” AWWA, IWEA and AIM, co-author, 2019
- “Municipal Storm Water Funding -an Overview,” State of Indiana Storm Water Management Task Force, 2019
- “Legislative Updates: What Utilities Need to Know,” IRWA, co-author, 2019
- “Water Conservation and Lost Water and Their Impact on Utility Revenues,” AWWA, 2019
- “Utilities and P3s – How to Attract Capital and Manage a Strong Program,” AWWA, co-author, 2018
- “Succession Planning for Indiana Utilities,” AWWA, IRWA and IWEA, 2017
- “Revenue Bond Financing,” Indiana Public Finance Leadership Summit, 2017
- “Utilities and P3s – How to Attract Capital and Manage a Strong Program,” AIM, co-author, 2017
- “ARRA Build America Bonds – Time to Refinance? and Use of TIF’s,” ACEC, 2016
- “Utility Rate Comparisons and Current Trends in Project Financing,” AWWA, 2015
- “National Infrastructure Bank – A New Line of Credit?” AWWA, 2014
- “Encouraging Water Conservation through Effective Pricing,” AWWA and AIRW, 2012
- “Connect Four: Economic Development Strategies for Lining Up Municipalities, Water, Energy & Money,” AIM, 2011
- “Waterworks Rate Setting/Project Funding,” AWWA, co-author, 2011
- “System Development Charges and Capital Planning,” AIRW 2010 and IRSDA 2011
- “Ensuring Adequate Revenues to Maintain Utilities,” AIM, co-author, 2010
- “The Benefits of Financial Planning,” AWWA, 2009

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Thought leadership, (cont.)

- “Growing Pains: Utility Growth Issues,” AIRW, 2008
- “Alternative Revenue Sources: Bridging A Funding Gap,” AIM, co-author, 2008
- “Sales Tax and Other Taxability Issues – An Overview,” AIRW, co-author, 2007
- “The Right Stuff: Municipal Utilities as a Launching Pad for Growth,” AIM, 2007
- “How do you Rate? Utility Rate Studies,” AIM, co-author, 2004
- “Rate Review Indicators and Fee Types,” IASC, 2004

Continuing professional education

- FSA Level II Candidate
- Certified Public Accountant (CPA) State of Indiana
- Financial Management: Cost of Service Rate-Making, AWWA 1998
- Intermediate Utility Cost of Service and Retail Rate Design, APPA 2010
- Advanced Utility Cost of Service and Retail Rate Design, APPA 2010
- Supervisory and Compliance Obligations of Municipal Advisors: MSRB Rule G-44, MSRB 2018
- Due Diligence: Primary Offering Disclosure Responsibilities, MSRB 2018
- The Decision to Borrow: Roles and Responsibilities of Market Participants in Fixed Rate Primary Market Offerings, MSRB 2018
- Revenue Recognition, Becker CPA 2018
- U.S. Securities and Exchange Commission: Recent Trends and Actions, Becker CPA 2018
- G400 Community Meeting, AICPA 2018
- Introduction to Business Valuation, AICPA 2017
- GAO Green Book – Government Internal Control Standards, Becker CPA 2017
- Risk Management in the Public Sector, Becker CPA 2017
- Emerging Leaders Academy Year 3, Upstream Academy 2015
- Emerging Leaders Academy Year 2, Upstream Academy 2014
- Emerging Leaders Academy Year 1, Upstream Academy 2013
- The Emerging Partner Training Forum, AICPA 2006
- Leadership: Becoming an Impact Player, Center for Corporate Financial Leadership 2003

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Expert Testimony

Venue	Petitioner	Petition Date	Cause No.	Subject
Indiana Utility Regulatory Commission	Citizens Thermal Energy	3/1/23	45855	Cost of Service and Rate Design
Indiana Utility Regulatory Commission	Citizens Gas of Westfield, LLC	8/26/22	45761	Cost of Service and Valuation
Indiana Senate Utilities Committee	Accelerate Indiana Municipalities	2/17/2022	N/A	System Development Charges
Indiana Legislative Wastewater Task Force	Committee Request	10/18/2021	N/A	Financing Wastewater Improvements
Maryland Public Service Commission	Maryland Water Service, Inc	9/30/2021	9671	Cost of Service, Rate Design and Rate Consolidation for Water and Wastewater
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	9/23/2021	45617	Financing
Pennsylvania Public Utility Commission	Community Utilities of Pennsylvania, Inc. (Water)	4/14/21	3025206	Cost of Service and Rate Design
Pennsylvania Public Utility Commission	Community Utilities of Pennsylvania, Inc. (Wastewater)	4/14/21	3025207	Cost of Service and Rate Design
Indiana Utility Regulatory Commission	Gibson Water Authority	4/26/2021	45535	Rates and Financing
Indiana Utility Regulatory Commission	Citizens Wastewater of Westfield, LLC	3/31/2020	45362	Utility Fair Value
Indiana Utility Regulatory Commission	German Township Water District, Inc.	2/04/2020	45340-U	Rates
Indiana Legislative Storm Water Task Force	Committee Request	10/1/2019	N/A	Organization, Funding and Rate Design for Storm Water Utilities
Pennsylvania Public Utility Commission	Community Utilities of Pennsylvania, Inc. (Water)	4/03/2019	3008947	Cost of Service and Single Tariff Pricing

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Expert Testimony (cont.)

Venue	Petitioner	Petition Date	Cause No.	Subject
Pennsylvania Public Utility Commission	Community Utilities of Pennsylvania, Inc. (Wastewater)	4/03/2019	3008948	Cost of Service and Single Tariff Pricing
Indiana Utility Regulatory Commission	Morgan County Rural Water Corporation	2/1/2019	45198	Cost of Service Rates and Financing
Indiana Utility Regulatory Commission	Gibson Water, Inc.	4/24/2018	45080	Rates and Financing
Indiana Utility Regulatory Commission	Chandler Municipal Water Utility	3/13/2018	45062	Cost of Service Rates and Financing
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	5/4/2016	44783	Financing
Indiana Utility Regulatory Commission	Citizens Thermal Energy	4/22/2016	44781	Cost of Service Rates
Indiana Utility Regulatory Commission	Citizens Gas of Westfield	12/30/2015	44731	Utility Fair Value
Indiana Utility Regulatory Commission	Community Utilities of Indiana, Inc.	12/15/2015	44724	Cost of Service Rates
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	7/6/2015	44642	Rates and Financing
Indiana Utility Regulatory Commission	Michigan City Department of Water Works	9/24/2014	44538	Cost of Service Rates and Financing
Indiana Utility Regulatory Commission	Kingsbury Utility Corporation	3/27/2013	44327	Rates and Financing
Indiana Utility Regulatory Commission	Pioneer Water, LLC	2/22/2013	44309-U	Rates
Indiana Utility Regulatory Commission	City of Mishawaka Utilities	9/20/2012	44249	Cost of Service Rates
Indiana Utility Regulatory Commission	White River Citizens United (Testimony on behalf of Respondent Bargersville Municipal Water Utility)	6/12/2012	44215	Complaint
Indiana Utility Regulatory Commission	Lebanon Municipal Electric Utility	1/9/2012	44142	Cost of Service Rates and Financing

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Expert Testimony (cont.)

Venue	Petitioner	Petition Date	Cause No.	Subject
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	10/17/2011	44095	Financing
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	3/11/2010	43869	Cost of Service Rates and Financing
Indiana Utility Regulatory Commission	South Harrison Water Corporation	1/26/2010	43850	Cost of Service Rates
Indiana Utility Regulatory Commission	Mapleturn Utilities, Inc.	9/2/2009	43777-U	Rates and Financing
Indiana Utility Regulatory Commission	Peru Municipal Electric Utility	4/29/2009	43679	Coincident Peak Reduction Credit
Indiana Utility Regulatory Commission	Chandler Municipal Water Utility	3/18/2009	43658	Rates and Financing
Indiana Utility Regulatory Commission	Citizens Gas of Westfield	12/31/2008	43624	Utility Fair Value
Indiana Utility Regulatory Commission	Peru Municipal Electric Utility	7/7/2008	43529	Economic Development Rider
Indiana Utility Regulatory Commission	Kingsford Heights Municipal Water Utility	5/27/2008	43502-U	Rates
Indiana Utility Regulatory Commission	Knightstown Municipal Water Utility	2/19/2008	43440-U	Rates
Indiana Utility Regulatory Commission	Ramsey Water Company, Inc.	12/27/2007	43413	Rates
Indiana Utility Regulatory Commission	Bargersville Municipal Water Utility	12/21/2007	43410	Rates
Indiana Utility Regulatory Commission	Sanitary District of Hammond	6/25/2007	43307	Cost of Service Rates
Indiana Utility Regulatory Commission	Indiana Michigan Power Company (Testimony on behalf of Intervenor, Fort Wayne City Light and Power Works	6/19/2007	43306	Rates – Alternate Feed Service Rider
Indiana Utility Regulatory Commission	Ogden Dunes Municipal Water Utility	5/16/2007	43295-U	Rates
Indiana Utility Regulatory Commission	Peru Municipal Electric Utility	12/22/2006	43200	Rates

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Expert Testimony (cont.)

Venue	Petitioner	Petition Date	Cause No.	Subject
Indiana Utility Regulatory Commission	Elkhart Municipal Water Utility	12/11/2006	43191	Rates
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	3/15/2006	43003	Rates and Financing
Indiana Utility Regulatory Commission	Morgan County Rural Water Corporation	2/28/2006	42993	Rates and Financing
Indiana Utility Regulatory Commission	Knightstown Municipal Electric Utility	10/12/2005	42933-U	Rates
Indiana Utility Regulatory Commission	Bargersville Municipal Electric Utility	8/2/2005	42892	Rates
Indiana Utility Regulatory Commission	Chandler Municipal Water Utility	5/11/2005	42856	Rates
Indiana Utility Regulatory Commission	Edwardsville Water Corporation	3/2/2005	42798	Financing
Indiana Utility Regulatory Commission	Morgan County Rural Water Corporation	1/20/2005	42776	Financing
Indiana Utility Regulatory Commission	Sullivan-Vigo Water Corporation	3/19/2004	42599	Financing
Indiana Utility Regulatory Commission	Michigan City Department of Water Works	9/18/2003	42517	Rates
Indiana Utility Regulatory Commission	Morgan County Rural Water Corporation	7/9/2003	42481	Rates
Indiana Utility Regulatory Commission	Van Buren Water, Inc.	1/22/2002	42159	Rates
Indiana Utility Regulatory Commission	Riverside Water Company, Inc.	11/6/2001	42122	Rates
Indiana Utility Regulatory Commission	Chandler Municipal Water Utility	8/17/2001	42066	Rates
Indiana Utility Regulatory Commission	Lafayette Municipal Water Utility	10/11/2000	41845	Rates and Financing
Indiana Utility Regulatory Commission	Michigan City Department of Water Works	3/17/2000	41689	Rates and Financing
Indiana Utility Regulatory Commission	Dunkirk Municipal Water Utility	5/5/1999	41431	Rates and Financing

CUPA EX SAM-2

Docket Number

R-2023-3042804

Community Utilities of Pennsylvania, Inc.

*Accounting Report On
Water Utility
Cost of Service Study and Rate Design*

November 1, 2023



Indianapolis, Indiana

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November 1, 2023

ACCOUNTANTS' SPECIAL PURPOSE REPORT

Community Utilities of Pennsylvania, Inc.
500 West Monroe Street, Suite 3600
Chicago, IL 60661

RE: Water Utility (the "Utility")
Cost of Service Study and Rate Design

In connection with the proposed adjustment in the Utility's schedules of water rates and charges, we have, at your request, compiled this special purpose report for submission to the Pennsylvania Public Utility Commission.

This special purpose cost of service study report has been prepared for the purpose of requesting approval of new schedules of water rates and charges from the Pennsylvania Public Utility Commission and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon unaudited financial information for the twelve months ended July 31, 2023, which was compiled by management as well as assumptions provided by management and their consultants or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the cost of providing water service to the various customer classes of the Utility as well as for designing a rate structure to recover these costs from the Utility's customer classes. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Municipal Advisors, LLC

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

SUMMARY OF PRO FORMA BILLING DETERMINANTS FOR WATER SERVICES
(For the 12 Months Ending July 31, 2025)

	<u>Number of Bills</u>	<u>Billed Consumption (Gallons)</u>	<u>Rate (1)</u>	<u>Pro Forma Present Rate Revenues</u>
<u>Base Facility Charge:</u>				
<u>Consolidated Service:</u>				
Residential				
5/8 inch meter	31,608		\$17.25	\$545,238
1 inch meter	12		43.13	518
1 1/2 inch meter	12		86.25	1,035
2 inch meter	12		138.00	1,656
	<u>31,644</u>			<u>548,447</u>
Sub-total				
	<u>31,644</u>			<u>548,447</u>
Commercial and Pool				
5/8 inch meter	324		\$17.25	5,589
1 inch meter	48		43.13	2,070
2 inch meter	24		138.00	3,312
	<u>396</u>			<u>10,971</u>
Sub-total				
	<u>396</u>			<u>10,971</u>
<u>Tamiment:</u>				
Residential				
5/8 inch meter (quarterly)	5,868		\$18.18	106,680
Commercial				
5/8 inch meter	36		\$121.25	4,365
6 inch meter	12		158.41	1,901
	<u>48</u>			<u>6,266</u>
<u>Volume Charge: per 1,000 gallons</u>				
<u>Consolidated Services:</u>				
Residential		95,570,109	\$13.514	1,291,534
Commercial		1,052,813	12.876	13,556
Pool		172,333	12.876	2,219
Low-Income		13,775,308	8.784	121,002
		<u>110,570,563</u>		<u>1,428,311</u>
Sub-total				
		<u>110,570,563</u>		<u>1,428,311</u>
<u>Tamiment:</u>				
Residential		12,529,458	\$11.452	143,487
Commercial		721,290	10.815	7,801
Low-Income		2,368,569	7.444	17,632
		<u>15,619,317</u>		<u>168,920</u>
Sub-total				
		<u>15,619,317</u>		<u>168,920</u>
Consolidated Fire Protection	899		\$56.67 (2)	50,946
Consolidated Availability Fee	528		18.81	9,932
Tamiment Availability Fee	3,240		9.31	30,164
	<u>42,623</u>	<u>126,189,880</u>		<u>\$2,360,637</u>
Totals				
	<u>42,623</u>	<u>126,189,880</u>		<u>\$2,360,637</u>

(1) Current rates effective January 27, 2022 per Supplement No. 11 to Tariff Water-Pa. P.U.C. No. 1

(2) Number of bills per hydrant provided by management.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

CALCULATION OF PRO FORMA EQUIVALENT METERS
(Based upon control period service charge billings)

<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Average Connections</u>	<u>Equivalency Factor (1)</u>	<u>Equivalent Meters and Services</u>
<u>Consolidated Services:</u>				
5/8"	31,932	2,661	1.00	2,661
1"	60	5	2.50	13
1 1/2"	12	1	5.00	5
2"	36	3	8.00	24
Availability Fee	528	44	0.45	20
<u>Tamiment:</u>				
5/8" and 3/4"	5,904	492	1.00	492
6"	12	1	50.00	50
Availability Fee	3,240	270	0.45	122
Totals	<u>41,724</u>	<u>3,477</u>		<u>3,387</u>

(1) Equivalent meter capacity ratios per the seventh edition of the American Water Works Association ("AWWA") Principles of Water Rates, Fees and Charges Manual of Water Supply Practices M1 (the "M1 Manual").

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**PRO FORMA UNITS OF SERVICE
Base-Extra Capacity Method**

Customer Class	Base		Maximum Day			Maximum Hour			Customer	
	Pro Forma Annual Sales (1)	Average Day (2)	Capacity Factor (3) %	Total Capacity (2)	Extra Capacity (4) (2)	Capacity Factor %	Total Capacity (3) (2)	Extra Capacity (5) (2)	Equivalent Connections	Bills
All Customers	126,189.9	345.7	165	570.4	224.7	250	864.3	293.9	3,387	41,724

(1) 1,000's of gallons.

(2) 1,000's of gallons per day.

(3) Calculated based on control period usage data.

(4) Capacity in excess of average day usage.

(5) Capacity in excess of maximum day demand.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

	Pro Forma Rate Base 7/31/2025	Base	Extra Capacity		Customer Meters and Services	Direct Fire Protection Service	Percentage Allocations					Ref.
			Maximum Day	Maximum Hour			BAS	MXD	MXH	CUS	FP	
Source of Supply Plant:												
Structures and improvements	\$464,161	\$464,161					100.00%					(1)
Wells and springs	1,525,816	1,525,816					100.00%					(1)
Supply mains	364,071	364,071					100.00%					(1)
Power generation equipment	1,223	1,223					100.00%					(1)
Pumping equipment	207,389	207,389					100.00%					(1)
Water Treatment:												
Structures and improvements	1,298,420	786,972	\$511,448				60.61%	39.39%				(2)
Pumping equipment	410,820	248,998	161,822				60.61%	39.39%				(2)
Water treatment equipment	327,471	198,480	128,991				60.61%	39.39%				(2)
Treatment and disposal equipment	549,660	333,149	216,511				60.61%	39.39%				(2)
Other plant and miscellaneous	7,740	4,691	3,049				60.61%	39.39%				(2)
Transmission and Distribution:												
Structures and improvements	51,966	20,787	13,511	\$17,668			40.00%	26.00%	34.00%			(3)
Pumping equipment	9,260	3,704	2,408	3,148			40.00%	26.00%	34.00%			(3)
Distribution reservoirs and standpipes	2,148,976	214,898		1,934,078			10.00%		90.00%			(4)
Transmission and distribution mains	9,033,201	3,613,281	2,348,632	3,071,288			40.00%	26.00%	34.00%			(3)
Services	1,447,760				\$1,447,760					100.00%		(5)
Meters and meter installations	1,178,198				1,178,198					100.00%		(5)
Hydrants	921,883					\$921,883					100%	(6)
Backflow prevention devices	543				543					100.00%		(5)
General Plant:												
Organization	221,344	89,070	37,451	55,579	29,040	10,204	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Franchises	6,608	2,658	1,118	1,659	867	306	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Land and land rights	28,515	11,474	4,825	7,160	3,741	1,315	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Structures and improvements	182,179	73,309	30,825	45,745	23,902	8,398	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Office furniture and equipment	51,938	20,901	8,788	13,042	6,814	2,393	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Computer equipment	384,260	154,626	65,017	96,488	50,415	17,714	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Transportation equipment	200,016	80,486	33,843	50,224	26,242	9,221	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Miscellaneous equipment	44,965	18,094	7,608	11,291	5,899	2,073	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Stores equipment	10,723	4,315	1,814	2,693	1,407	494	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Tools, shop and garage equipment	275,837	110,996	46,672	69,263	36,190	12,716	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Laboratory equipment	67,783	67,783					100.00%					(1)
Power operated equipment	33,073	13,308	5,596	8,305	4,339	1,525	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Communication equipment	368,977	148,476	62,431	92,650	48,410	17,010	40.24%	16.92%	25.11%	13.12%	4.61%	(7)
Gross Plant in Service	21,824,776	8,783,116	3,692,360	5,480,281	2,863,767	1,005,252	40.24%	16.92%	25.11%	13.12%	4.61%	
Accumulated Depreciation	(5,527,421)	(2,085,766)	(787,255)	(1,669,005)	(768,953)	(216,442)	40.24%	16.92%	25.11%	13.12%	4.61%	(8)
Net Plant in Service	16,297,355	6,697,350	2,905,105	3,811,276	2,094,814	788,810	41.10%	17.83%	23.39%	12.85%	4.83%	
Cash Working Capital	401,124	164,862	71,521	93,823	51,544	19,374	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Net Contributions in Aid of Construction	(1,158,374)	(463,350)	(301,177)	(393,847)			40.00%	26.00%	34.00%			(3)
Accumulated Deferred Income Taxes	(603,186)	(247,910)	(107,548)	(141,085)	(77,509)	(29,134)	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Net Plant Acquisition Adjustment	(489,952)	(201,370)	(87,358)	(114,600)	(62,959)	(23,665)	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Customer Deposits	2,055	845	366	481	264	99	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Inventory	2,483	1,020	443	581	319	120	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Oracle Fusion Asset	43,166	17,741	7,696	10,097	5,547	2,085	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Net Deferred Charges	499,071	205,118	88,984	116,733	64,131	24,105	41.10%	17.83%	23.39%	12.85%	4.83%	(9)
Total Rate Base	\$14,993,742	\$6,174,306	\$2,578,032	\$3,383,459	\$2,076,151	\$781,794	41.18%	17.19%	22.57%	13.85%	5.21%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

	Pro Forma Accumulated Depreciation 7/31/2025	Base	Extra Capacity		Customer Meters and Services	Direct Fire Protection Service	Percentage Allocations					Ref.
			Maximum Day	Maximum Hour			BAS	MXD	MXH	CUS	FP	
Source of Supply Plant:												
Structures and improvements	(\$144,759)	(\$144,759)					100.00%					(1)
Wells and springs	(526,386)	(526,386)					100.00%					(1)
Supply mains	9,734	9,734					100.00%					(1)
Power generation equipment	(587)	(587)					100.00%					(1)
Pumping equipment	55,467	55,467					100.00%					(1)
Water Treatment:												
Structures and improvements	(68,430)	(41,475)	(\$26,955)				60.61%	39.39%				(2)
Pumping equipment	(115,236)	(69,845)	(45,391)				60.61%	39.39%				(2)
Water treatment equipment	(74,935)	(45,418)	(29,517)				60.61%	39.39%				(2)
Treatment and disposal equipment	(36,624)	(22,198)	(14,426)				60.61%	39.39%				(2)
Other plant and miscellaneous	(1,438)	(872)	(566)				60.61%	39.39%				(2)
Transmission and Distribution:												
Structures and improvements	(8,019)	(3,208)	(2,085)	(\$2,726)			40.00%	26.00%	34.00%			(3)
Pumping equipment	(3,486)	(1,395)	(906)	(1,185)			40.00%	26.00%	34.00%			(3)
Distribution reservoirs and standpipes	(726,534)	(72,653)		(653,881)			10.00%		90.00%			(4)
Transmission and distribution mains	(1,912,065)	(764,826)	(497,137)	(650,102)			40.00%	26.00%	34.00%			(3)
Services	(241,584)				(\$241,584)					100.00%		(5)
Meters and meter installations	(360,968)				(360,968)					100.00%		(5)
Hydrants	(169,570)					(\$169,570)					100%	(6)
Backflow prevention devices	(76)				(76)					100.00%		(5)
General Plant:												
Organization	(57,694)	(21,767)	(8,216)	(17,424)	(8,025)	(2,262)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Franchises	(2,074)	(784)	(295)	(626)	(288)	(81)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Structures and improvements	(54,934)	(20,727)	(7,823)	(16,590)	(7,641)	(2,153)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Office furniture and equipment	(61,597)	(23,242)	(8,771)	(18,602)	(8,568)	(2,414)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Computer equipment	(387,351)	(146,147)	(55,159)	(116,980)	(53,881)	(15,184)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Transportation equipment	(213,618)	(80,598)	(30,419)	(64,513)	(29,714)	(8,374)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Miscellaneous equipment	10,070	3,799	1,434	3,041	1,401	395	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Stores equipment	(834)	(314)	(119)	(252)	(116)	(33)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Tools, shop and garage equipment	(242,738)	(91,585)	(34,566)	(73,307)	(33,765)	(9,515)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Laboratory equipment	(6,193)	(6,193)					100.00%					(1)
Power operated equipment	(14,329)	(5,407)	(2,040)	(4,327)	(1,993)	(562)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Communication equipment	(170,633)	(64,380)	(24,298)	(51,531)	(23,735)	(6,689)	37.73%	14.24%	30.20%	13.91%	3.92%	(7)
Accumulated Depreciation	(\$5,527,421)	(\$2,085,766)	(\$787,255)	(\$1,669,005)	(\$768,953)	(\$216,442)	37.72%	14.24%	30.20%	13.91%	3.93%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

(1) Allocated 100% to base.

(2) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	345.7	60.61%
Maximum day excess capacity	224.7	39.39%
Totals	570.4	100.00%

(3) Allocated in ratio to maximum hour demand.

	1,000's of Gallons	%
Average day demand	345.7	40.00%
Maximum day excess capacity	224.7	26.00%
Maximum hour excess capacity	293.9	34.00%
Totals	864.3	100.00%

(4) Allocated 10% to base and 90% to maximum hour.

(5) Allocated 100% to meters and services.

(6) Allocated 100% to direct fire protection.

(7) Allocated pro rata to all other allocable utility plant.

(8) Accumulated depreciation allocated by function, page 6.

(9) Allocated pro rata to net utility plant.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**

Base-Extra Capacity Method

	Pro Forma Expense	Base	Extra Capacity		Customer Class		Direct Fire Protection Service	Percentage Allocation					Ref.	
			Maximum Day	Maximum Hour	Meters and Services	Billing and Collecting		BAS	MXD	MXH	MET	BILL		FP
Water treatment:														
Salaries and wages	\$140,527	\$85,173	\$55,354					60.61%	39.39%				(1)	
Purchased power	39,569	35,612	3,957					90.00%	10.00%				(2)	
Purchased water	270,582	164,000	106,582					60.61%	39.39%				(1)	
Repairs and maintenance	92,772	56,229	36,543					60.61%	39.39%				(1)	
Chemicals	55,865	55,865						100.00%					(3)	
Lab testing	39,509	23,946	15,563					60.61%	39.39%				(1)	
Transportation	11,611	7,037	4,574					60.61%	39.39%				(1)	
Operating expense charged to plant	(9,839)	(5,963)	(3,876)					60.61%	39.39%				(1)	
Transmission and distribution:														
Salaries and wages	233,779	60,877	37,381	\$79,438	\$41,519		\$14,564	26.04%	15.99%	33.98%	17.76%		6.23%	(4)
Repairs and maintenance	154,334	40,188	24,678	52,443	27,410		9,615	26.04%	15.99%	33.98%	17.76%		6.23%	(4)
Transportation	19,317	5,030	3,089	6,564	3,431		1,203	26.04%	15.99%	33.98%	17.76%		6.23%	(4)
Operating expense charged to plant	(16,368)	(4,262)	(2,617)	(5,562)	(2,907)		(1,020)	26.04%	15.99%	33.98%	17.76%		6.23%	(4)
Customer accounts:														
Office supplies and other expenses	21,091						\$21,091						100.00%	(5)
Meter reading	8,036						8,036						100.00%	(5)
Administrative and general:														
Salaries and wages	160,417	62,611	39,736	34,040	17,790		6,240	39.03%	24.77%	21.22%	11.09%	0.00%	3.89%	(6)
Office supplies and other expenses	4,617	1,590	985	592	289	1,050	111	34.42%	21.34%	12.83%	6.27%	22.74%	2.40%	(7)
Regulatory commission expense	51,906	21,376	8,923	11,715	3,594	3,594	2,704	41.18%	17.19%	22.57%	6.93%	6.93%	5.21%	(8)
Pension and other benefits	104,541	40,801	25,895	22,184	11,594		4,067	39.03%	24.77%	21.22%	11.09%	0.00%	3.89%	(9)
Rent	2,592	1,065	462	606	167	292		41.10%	17.83%	23.39%	6.43%	11.25%		(10)
Insurance	81,113	33,336	14,463	18,972	5,212	5,212	3,918	41.10%	17.83%	23.39%	6.43%	6.43%	4.83%	(10)
Office utilities	20,491	7,052	4,373	2,629	1,285	4,660	492	34.42%	21.34%	12.83%	6.27%	22.74%	2.40%	(7)
Outside services	40,020	13,775	8,540	5,135	2,509	9,101	960	34.42%	21.34%	12.83%	6.27%	22.74%	2.40%	(7)
Miscellaneous	11,982	4,124	2,557	1,537	751	2,725	288	34.42%	21.34%	12.83%	6.27%	22.74%	2.40%	(7)
Corporate Allocation	352,455					352,455							100.00%	(5)
Total net operating expenses	\$1,890,919	\$709,462	\$387,162	\$230,293	\$112,644	\$408,216	\$43,142	37.52%	20.47%	12.18%	5.96%	21.59%	2.28%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**

Base-Extra Capacity Method

(1) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	345.7	60.61%
Maximum day excess capacity	224.7	39.39%
Totals	\$570	100.00%

(2) Allocated 90% to base and 10% to maximum day.

(3) Allocated 100% to base.

(4) Allocated pro rata based on the allocation of total transmission and distribution plant.

	Transmission and Distribution Plant	%
Average day demand	\$3,852,670	26.04%
Maximum day excess capacity	2,364,551	15.99%
Maximum hour excess capacity	5,026,182	33.98%
Meters and services	2,626,501	17.76%
Fire protection	921,883	6.23%
Totals	\$14,791,787	100.00%

(5) Allocated 100% to billing and collecting.

(6) Allocated pro rata based upon all other payroll.

(7) Allocated pro rata to all other functionalized expenses excluding purchased power and chemicals.

(8) Allocated pro rata based upon rate base.

(9) Allocated pro rata based upon total payroll.

(10) Allocated pro rata based upon net utility plant.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**UNIT COSTS OF SERVICE
(Pro Forma Year Ending 7/31/2025)**

	Net Pro Forma Revenue Requirements	Allocable To All Customers					Direct Fire Protection Service	Ref
		Base	Extra Capacity		Customer Costs			
			Maximum Day (-----1,000's of Gallons-----)	Maximum Hour	Meters and Services Equiv. Meters	Billing and Collecting Bills		
<u>Units of Service</u>		<u>126,190</u>	<u>224.7</u>	<u>293.9</u>	<u>3,387</u>	<u>41,724</u>	<u>62</u>	(1)
<u>Projected Cost of Service</u>								
Net operation and maintenance expense	\$1,890,919	\$709,462	\$387,162	\$230,293	\$112,644	\$408,216	\$43,142	(2)
Depreciation	395,673	162,622	70,548	92,548	50,844		19,111	(3)
Taxes other than income	73,648	30,269	13,132	17,226	9,464		3,557	(5)
Income taxes - federal	211,241	86,989	36,312	47,677	29,257		11,006	(4)
Income taxes - state	87,352	35,972	15,016	19,715	12,098		4,551	(4)
Amortization of PAA	(36,137)	(14,454)	(9,396)	(12,287)				(6)
Amortization of CIAC	(31,021)	(12,409)	(8,065)	(10,547)				(6)
Return on rate base	<u>1,187,505</u>	<u>489,015</u>	<u>204,132</u>	<u>268,020</u>	<u>164,469</u>		<u>61,869</u>	(4)
Total Cost of Service	3,779,180	1,487,466	708,841	652,645	378,776	408,216	143,236	
Less: Miscellaneous revenue	(24,887)	(9,796)	(4,668)	(4,298)	(2,494)	(2,688)	(943)	(7)
Plus: Uncollectible accounts	<u>75,722</u>					<u>75,722</u>		(8)
Total Cost of Service to be Recovered Through Rates and Charges	<u>\$3,830,015</u>	<u>\$1,477,670</u>	<u>\$704,173</u>	<u>\$648,347</u>	<u>\$376,282</u>	<u>\$481,250</u>	<u>\$142,293</u>	
Total Unit Cost of Service		<u>\$11.7099</u>	<u>\$3,133.8362</u>	<u>\$2,206.0122</u>	<u>\$111.0960</u>	<u>\$11.5341</u>	<u>\$2,295.0484</u>	

- (1) See "Pro Forma Units of Service", page 4.
- (2) As calculated in "Allocation of Pro Forma Operation and Maintenance Expenses to Functional Cost Components", pages 8 - 9.
- (3) Allocated based on net plant in service. See page 5.
- (4) Allocated based on rate base. See page 5.
- (5) Allocated based on gross plant. See page 5.
- (6) Allocated based on Net Contributions in Aid of Construction. See page 5.
- (7) Allocated pro rata to total cost of service.
- (8) Allocated 100% to Billing and Collecting.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**COST OF SERVICE ALLOCATED TO CUSTOMER CLASS
(Pro Forma Year Ending 7/31/2025)**

Total Costs of Service	Allocable To All Customers					Direct Fire Protection Service Equiv. Hydrants
	Base	Extra Capacity		Customer Costs		
		Maximum Day (-----1,000's of Gallons-----)	Maximum Hour	Meters and Services Equiv. Meters	Billing and Collecting Bills	
Unit Costs of Service (1)	<u>\$11.7099</u>	<u>\$3,133.8362</u>	<u>\$2,206.0122</u>	<u>\$111.0960</u>	<u>\$11.5341</u>	<u>\$2,295.0484</u>
<u>Allocated Costs of Service:</u>						
All Customers:						
Units of service	126,189.9	224.7	293.9	3,387	41,724	62
Cost	<u>\$3,830,022</u>	<u>\$1,477,676</u>	<u>\$704,173</u>	<u>\$648,347</u>	<u>\$376,282</u>	<u>\$481,251</u>

(1) See page 10.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

CALCULATION OF PROPOSED MONTHLY BASE CHARGES

<u>Meter Size</u>	<u>5/8 inch Equivalency Factor</u>	<u>Meter Cost Per Equiv. Unit (1)</u>	<u>Fire Protection (2)</u>	<u>Cost Per Unit</u>	<u>Billing Cost Per Unit (3)</u>	<u>Total</u>	<u>Rounded (Use)</u>
5/8 inch meter	1.0	\$9.2580	\$2.6257	\$11.8837	\$11.5341	\$23.4178	\$23.40
1 inch meter	2.5	9.2580	2.6257	29.7093	11.5341	41.2434	41.25
1 1/2 inch meter	5.0	9.2580	2.6257	59.4185	11.5341	70.9526	70.95
2 inch meter	8.0	9.2580	2.6257	95.0696	11.5341	106.6037	106.60
6 inch meter	50.0	9.2580	2.6257	594.1850	11.5341	605.7191	605.70

(1) Calculated as follows:

	<u>Meters & Services</u>
Annual charge per equivalent meter (page 11)	\$111.0960
Divided by 12 months	<u>12</u>
Monthly charge per equivalent meter	<u><u>\$9.2580</u></u>

(2) Calculated as follows:

	<u>Fire Protection</u>
Remaining fire protection costs to be recovered (page 13)	\$106,720
Divided by equivalent meters	<u>3,387</u>
Subtotal	31.5087
Divided by 12 months	<u>12</u>
Monthly charge per equivalent meter	<u><u>\$2.6257</u></u>

(3) See page 11.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**CALCULATION OF FIRE PROTECTION CHARGES BASED UPON
ALLOCATED COST OF SERVICE**

Fire Hydrants:

Total costs to be recovered from fire protection, see page 10.	\$142,293
Times statutory limitation	25%
	<hr/>
Approved cost per statute	35,573
Divide by equivalent fire hydrant connections, see page 2.	899
	<hr/>
Monthly charge per equivalent hydrant	\$39.57
	<hr/> <hr/>
Use (Rounded)	\$39.60
	<hr/> <hr/>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

	Percent of Use	Billing Determinants		Allocated Cost of Service Rates	Pro Forma Revenue Under Adjusted Rates
		Pro Forma Consumption (1,000's Gallons)	Bills		
<u>All Customers:</u>					
Base Charge:					
5/8 inch meter			37,836	\$23.40	\$885,362
1 inch meter			60	41.25	2,475
1 1/2 inch meter			12	70.95	851
2 inch meter			36	106.60	3,838
6 inch meter			12	605.70	7,268
Availability Fee			3,768	45.60	171,821
Volume Charge:					
All Other Flow	87.21%	110,046.0		22.59	2,485,939
Low-Income Flow	12.79%	16,143.9		14.68	236,992
Fire Protection			899	39.60	35,600
Totals	<u>100.00%</u>	<u>126,189.9</u>	<u>42,623</u>		<u>\$3,830,146</u>
Control					<u>\$3,830,022</u>
Variance					<u>\$124</u>
Percent Variance					<u>0.00%</u>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**COMPARISON OF ALLOCATED COST OF SERVICE WITH
REVENUE UNDER EXISTING AND ADJUSTED RATES**

<u>Customer Classification</u>	<u>Cost of Service</u>	<u>Pro Forma Revenue Under Existing Rates (1)</u>	<u>Increase/(Decrease)</u>		<u>Cost of Service</u>	<u>Revenue Under Adjusted Rates (2)</u>	<u>Variance Between Adjusted Revenues and Cost of Service</u>	
			<u>%</u>	<u>Amount</u>			<u>%</u>	<u>Amount</u>
All Customers	<u>\$3,830,022</u>	<u>\$2,360,637</u>	<u>62.25%</u>	<u>\$1,469,385</u>	<u>\$3,830,022</u>	<u>\$3,830,146</u>	<u>0.00%</u>	<u>\$124</u>

(1) See page 2.
(2) See page 14.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

CUSTOMER BILL IMPACT

	<u>Test Year Count (1)</u>	<u>Current Rates</u>	<u>Pro Forma Rates</u>	<u>Increase/(Decrease)</u>	
				<u>%</u>	<u>Amount</u>
<u>Westgate (Residential) and Penn Estates (Residential and Commercial):</u>					
5/8 Inch Meter					
1,000 Gallons	6,360	\$30.76	\$45.99	49.51%	\$15.23
2,000 Gallons	6,051	44.28	68.58	54.88%	24.30
3,000 Gallons	6,038	57.79	91.17	57.76%	33.38
4,000 Gallons	5,070	71.31	113.76	59.53%	42.45
5,000 Gallons	3,730	84.82	136.35	60.75%	51.53
10,000 Gallons	6,340	152.39	249.30	63.59%	96.91
80,000 Gallons	(2) 5	1,098.37	1,830.60	66.67%	732.23
90,000 Gallons	(2) 1	1,233.51	2,056.50	66.72%	822.99
130,000 Gallons	(2) 1	1,774.07	2,960.10	66.85%	1,186.03
150,000 Gallons	(2) 1	2,044.35	3,411.90	66.89%	1,367.55
180,000 Gallons	(2) 1	2,449.77	4,089.60	66.94%	1,639.83
1 Inch Meter					
20,000 Gallons	1,076	\$313.41	\$493.05	57.32%	\$179.64
30,000 Gallons	131	448.55	718.95	60.28%	270.40
1 1/2 Inch Meter					
40,000 Gallons	33	\$626.81	\$974.55	55.48%	\$347.74
50,000 Gallons	11	761.95	1,200.45	57.55%	438.50
2 Inch Meter					
60,000 Gallons	9	\$948.84	\$1,462.00	54.08%	\$513.16
70,000 Gallons	7	1,083.98	1,687.90	55.71%	603.92
80,000 Gallons	2	1,219.12	1,913.80	56.98%	694.68

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Westgate (Commercial):</u>					
5/8 Inch Meter					
1,000 Gallons	146	\$30.13	\$45.99	52.64%	\$15.86
2,000 Gallons	59	43.00	68.58	59.49%	25.58
3,000 Gallons	35	55.88	91.17	63.15%	35.29
4,000 Gallons	11	68.75	113.76	65.47%	45.01
5,000 Gallons	16	81.63	136.35	67.03%	54.72
10,000 Gallons	15	146.01	249.30	70.74%	103.29
1 Inch Meter					
20,000 Gallons	4	\$300.65	\$493.05	63.99%	\$192.40
30,000 Gallons	1	429.41	718.95	67.43%	289.54
1 1/2 Inch Meter					
40,000 Gallons	1	\$601.29	\$974.55	62.08%	\$373.26
50,000 Gallons	1	730.05	1,200.45	64.43%	470.40
2 Inch Meter					
70,000 Gallons	1	\$1,039.32	\$1,687.90	62.40%	\$648.58
80,000 Gallons	1	1,168.08	1,913.80	63.84%	745.72
90,000 Gallons	(2)	1,296.84	2,139.70	64.99%	842.86
100,000 Gallons	(2)	1,425.60	2,365.60	65.94%	940.00

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Tamiment (Residential):</u>					
5/8 Inch Meter					
1,000 Gallons	2,434	\$29.63	\$45.99	55.21%	\$16.36
2,000 Gallons	1,331	41.08	68.58	66.94%	27.50
3,000 Gallons	1,118	52.54	91.17	73.52%	38.63
4,000 Gallons	764	63.99	113.76	77.78%	49.77
5,000 Gallons	481	75.44	136.35	80.74%	60.91
10,000 Gallons	577	132.70	249.30	87.87%	116.60
80,000 Gallons	(2) 2	934.34	1,830.60	95.92%	896.26
100,000 Gallons	(2) 1	1,163.38	2,282.40	96.19%	1,119.02
110,000 Gallons	(2) 1	1,277.90	2,508.30	96.28%	1,230.40
140,000 Gallons	(2) 2	1,621.46	3,186.00	96.49%	1,564.54
160,000 Gallons	(2) 1	1,850.50	3,637.80	96.58%	1,787.30
170,000 Gallons	(2) 1	1,965.02	3,863.70	96.62%	1,898.68
420,000 Gallons	(2) 1	4,828.02	9,511.20	97.00%	4,683.18
1 Inch Meter					
20,000 Gallons	98	\$247.22	\$493.05	99.44%	\$245.83
30,000 Gallons	16	361.74	718.95	98.75%	357.21
1 1/2 Inch Meter					
40,000 Gallons	5	\$476.26	\$974.55	104.63%	\$498.29
50,000 Gallons	6	590.78	1,200.45	103.20%	609.67
2 Inch Meter					
60,000 Gallons	2	\$705.30	\$1,462.00	107.29%	\$756.70
70,000 Gallons	2	819.82	1,687.90	105.89%	868.08
80,000 Gallons	4	934.34	1,913.80	104.83%	979.46

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Tamiment (Commercial):</u>					
5/8 Inch Meter					
1,000 Gallons	4	\$132.07	\$45.99	-65.18%	(\$86.08)
2,000 Gallons	6	142.88	68.58	-52.00%	(74.30)
3,000 Gallons	8	153.70	91.17	-40.68%	(62.53)
4,000 Gallons	4	164.51	113.76	-30.85%	(50.75)
5,000 Gallons	7	175.33	136.35	-22.23%	(38.98)
10,000 Gallons	10	229.40	249.30	8.67%	19.90
1 Inch Meter					
20,000 Gallons	9	\$337.55	\$493.05	46.07%	\$155.50
30,000 Gallons	1	445.70	718.95	61.31%	273.25
2 Inch Meter					
60,000 Gallons	1	\$770.15	\$1,462.00	89.83%	\$691.85
70,000 Gallons	1	878.30	1,687.90	92.18%	809.60
6 Inch Meter					
390,000 Gallons	(2)	\$4,376.26	\$9,415.80	115.16%	\$5,039.54

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

SCHEDULE OF PRESENT AND PROPOSED RATES AND CHARGES

<u>Monthly Rate for All Customers</u>	<u>Westgate Present (1)</u>	<u>Penn Estates Present (1)</u>	<u>Tamiment (1)</u>		<u>Monthly Proposed</u>
			<u>Residential</u>	<u>Commercial</u>	
<u>Meter Size</u>					
5/8 inch meter	\$17.25	\$17.25	\$18.18	\$121.25	\$23.40
1 inch meter	43.13	43.13	18.18	121.25	41.25
1 1/2 inch meter	86.25	86.25	18.18	121.25	70.95
2 inch meter	138.00	138.00	18.18	121.25	106.60
6 inch meter			18.18	158.41	605.70
Availability Fee		18.81	9.31	9.31	45.60
<u>Usage Charge (per 1,000 gallons)</u>					
Residential	\$13.514		\$11.452		
Commercial	12.876			\$10.815	
All Other Flow		\$13.514			\$22.59
Low-Income Flow					\$14.68
<u>Fire Protection</u>					
Monthly Rate per Hydrant	\$56.67				\$39.60

(1) Current rates effective January 27, 2022 per Supplement No. 11 to Tariff Water-Pa. P.U.C. No. 1.

(See Accountants' Special Purpose Report)

CUPA EX SAM-3

Docket Number

R-2023-3042805

Community Utilities of Pennsylvania, Inc.

*Accounting Report On
Wastewater Utility
Cost of Service Study and Rate Design*

November 1, 2023



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November 1, 2023

Baker Tilly Municipal Advisors, LLC
8365 Keystone Crossing, Ste 300
Indianapolis, IN 46240
United States of America

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ACCOUNTANTS' SPECIAL PURPOSE REPORT

Community Utilities of Pennsylvania, Inc.
500 West Monroe Street, Suite 3600
Chicago, IL 60661

RE: Wastewater Utility (the "Utility")
Cost of Service Study and Rate Design

In connection with the proposed adjustment in the Utility's schedules of sewer rates and charges, we have, at your request, compiled this special purpose report for submission to the Pennsylvania Public Utility Commission.

This special purpose cost of service study report has been prepared for the purpose of requesting approval of new schedules of sewer rates and charges from the Pennsylvania Public Utility Commission and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon unaudited financial information for the twelve months ended July 31, 2023, which was compiled by management as well as assumptions provided by management and their consultants or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the cost of providing sewer service to the various customer classes of the Utility as well as for designing a rate structure to recover these costs from the Utility's customer classes. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Municipal Advisors, LLC

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

SUMMARY OF PRO FORMA BILLING DETERMINANTS FOR SEWAGE SERVICES
(For the 12 Months Ending July 31, 2025)

	<u>Number of Bills</u>	<u>Pro Forma Flow (Gallons)</u>	<u>Rate (1)</u>	<u>Pro Forma Present Rate Revenues</u>
<u>Consolidated Service:</u>				
Residential	39,348		\$74.73 /month	\$2,940,476
Commercial and Pool	84		\$74.73 /month	6,277
School (unmetered)	24		\$4.59 /quarter/pupil (2)	21,903
Availability Fee (unmetered)	<u>528</u>		\$32.80 /month	17,318
All Other Flow		128,984,467		
Low-Income Flow		<u>13,775,308</u>		
<u>Tamiment:</u>				
Residential 5/8" meter	5,868		\$26.15 /month	\$153,448
Commercial 5/8" meter	36		\$26.15 /month	941
Commercial 6" meter	12		\$26.15 /month	314
Availability Fee (unmetered)	<u>3,240</u>		\$20.22 /month	65,513
All Other Flow		12,998,814	\$13.977 /1,000 gal.	\$181,684
Low-Income Flow		<u>2,368,569</u>	\$13.977 /1,000 gal.	<u>33,105</u>
Totals	<u>49,140</u>	<u>158,127,158</u>		<u>\$3,420,979</u>

(1) Current rates effective January 27, 2022 per Supplement No. 9 Tariff Wastewater-Pa. P.U.C. No. 1.

(2) There are two schools with a combined total of 1,193 pupils.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

CALCULATION OF PRO FORMA ANNUAL BILLS AND FLOWS

<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Average Connections</u>	<u>Equivalency Factor (1)</u>	<u>Equivalent Meters and Services</u>
<u>Consolidated Service:</u>				
Residential	39,348	3,279	1.00	3,279
Commercial and Pool	84	7	1.00	7
School (unmetered)	24	2	12.50	25
Availability Fee (unmetered)	528	44	0.25	11
<u>Tamiment:</u>				
Residential	5,868	489	1.00	489
Commercial	48	4	1.00	4
Availability Fee (unmetered)	3,240	270	0.25	68
Totals	<u>49,140</u>	<u>4,095</u>		<u>3,883</u>

(1) Equivalent estimated maximum daily flow per 25 Pa. Code §73.17.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

See explanation of references, page 6.

	Pro Forma Rate Base 07/31/25	Allocation			Percentage Allocations			Ref.
		Treatment and Disposal	Collection System	Billing and Collecting	Treatment and Disposal	Collection System	Billing and Collecting	
Collection:								
Structures and improvements	\$99,614		\$99,614			100.00%		(1)
Land and land rights	15,000		15,000			100.00%		(1)
Collection sewers - force	925,706		925,706			100.00%		(1)
Collection sewers - gravity	7,983,174		7,983,174			100.00%		(1)
Manholes	719,201		719,201			100.00%		(1)
Special collection structures	63,469		63,469			100.00%		(1)
Services to customers	389,843			\$389,843			100%	(2)
Flow measuring devices	176,043			176,043			100%	(2)
Other plant and miscellaneous equipment	447,418		447,418			100%		(1)
System Pumping:								
Structures and improvements	3,145,093	\$1,572,546	1,572,547		50.00%	50.00%		(3)
Receiving wells	192,592	96,296	96,296		50.00%	50.00%		(3)
Pumping equipment	742,267	371,133	371,134		50.00%	50.00%		(3)
Other plant and miscellaneous equipment	29,022	14,511	14,511		50.00%	50.00%		(3)
Treatment and Disposal:								
Structures and improvements	2,909,259	2,909,259			100.00%			(4)
Power generation equipment	501,173	501,173			100.00%			(4)
Flow measure install	101,582	101,582			100.00%			(4)
Treatment and disposal equipment	6,510,643	6,510,643			100.00%			(4)
Plant sewers	1,140,532	1,140,532			100.00%			(4)
Outfall sewer lines	339,628	339,628			100.00%			(4)
Other plant and miscellaneous equipment	175,245	175,245			100.00%			(4)
Reclaimed Water Distribution:								
Reuse Transmission and Distribution System	3,251		3,251			100.00%		(1)
General Plant:								
Organization	294,701	152,448	136,005	6,248	51.73%	46.15%	2.12%	(5)
Land and land rights	66,423	34,361	30,654	1,408	51.73%	46.15%	2.12%	(5)
Structures and improvements	2,203,019	1,139,622	1,016,693	46,704	51.73%	46.15%	2.12%	(5)
Office furniture and equipment	48,147	24,906	22,220	1,021	51.73%	46.15%	2.12%	(5)
Transportation equipment	255,008	131,916	117,686	5,406	51.73%	46.15%	2.12%	(5)
Computer equipment	479,018	247,796	221,067	10,155	51.73%	46.15%	2.12%	(5)
Stores equipment	8,581	4,439	3,960	182	51.73%	46.15%	2.12%	(5)
Tools, shop and garage equipment	179,750	92,984	82,955	3,811	51.73%	46.15%	2.12%	(5)
Laboratory equipment	68,180	68,180			100.00%			(4)
Power operated equipment	130,530	67,523	60,240	2,767	51.73%	46.15%	2.12%	(5)
Communication equipment	412,998	213,643	190,599	8,756	51.73%	46.15%	2.12%	(5)
Miscellaneous equipment	128,830	66,644	59,455	2,731	51.73%	46.15%	2.12%	(5)
Other tangible plant	281,330	145,532	129,834	5,964	51.73%	46.15%	2.12%	(5)
Gross Plant in Service	31,166,270	16,122,542	14,382,689	661,039	51.73%	46.15%	2.12%	
Accumulated Depreciation	(11,600,234)	(5,879,081)	(5,511,640)	(209,513)	51.73%	46.15%	2.12%	(6)
Net Plant in Service	19,566,036	10,243,461	8,871,049	451,526	52.35%	45.34%	2.31%	
Cash Working Capital	570,351	298,579	258,597	13,175	52.35%	45.34%	2.31%	(7)
Net Contributions in Aid of Construction	(1,550,925)	(831,141)	(719,784)		53.59%	46.41%		(8)
Accumulated Deferred Income Taxes	(723,431)	(378,716)	(328,004)	(16,711)	52.35%	45.34%	2.31%	(7)
Customer Deposits	(5,434)	(2,844)	(2,464)	(126)	52.35%	45.34%	2.31%	(7)
Inventory	7,839	4,104	3,554	181	52.35%	45.34%	2.31%	(7)
Oracle Fusion Asset	51,771	27,102	23,473	1,196	52.35%	45.34%	2.31%	(7)
Net Plant Acquisition Adjustment	(906,339)	(474,469)	(410,934)	(20,936)	52.35%	45.34%	2.31%	(7)
Net Deferred Charges	422,322	221,085	191,481	9,756	52.35%	45.34%	2.31%	(7)
Total Rate Base	\$17,432,190	\$9,107,161	\$7,886,968	\$438,061	52.25%	45.24%	2.51%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

See explanation of references, page 6.

	Pro Forma Accumulated Depreciation 07/31/25	Allocation			Percentage Allocations			Ref.
		Treatment and Disposal	Collection System	Billing and Collecting	Treatment and Disposal	Collection System	Billing and Collecting	
Collection:								
Structures and improvements	(\$23,446)		(\$23,446)			100.00%		(1)
Collection sewers - force	(220,772)		(220,772)			100.00%		(1)
Collection sewers - gravity	(4,142,978)		(4,142,978)			100.00%		(1)
Manholes	(69,136)		(69,136)			100.00%		(1)
Special collection structures	(5,919)		(5,919)			100.00%		(1)
Services to customers	(174,666)			(\$174,666)			100%	(2)
Flow measuring devices	(9,681)			(9,681)			100%	(2)
Other plant and miscellaneous equipment	(35,166)		(35,166)			100%		(1)
System Pumping:								
Structures and improvements	(579,844)	(\$289,922)	(289,922)		50.00%	50.00%		(3)
Receiving wells	(46,423)	(23,211)	(23,212)		50.00%	50.00%		(3)
Pumping equipment	(68,901)	(34,450)	(34,451)		50.00%	50.00%		(3)
Other plant and miscellaneous equipment	(10,127)	(5,063)	(5,064)		50.00%	50.00%		(3)
Treatment and Disposal:								
Structures and improvements	(1,192,929)	(1,192,929)			100.00%			(4)
Power generation equipment	(32,104)	(32,104)			100.00%			(4)
Treatment and disposal equipment	(3,470,515)	(3,470,515)			100.00%			(4)
Plant sewers	(26,988)	(26,988)			100.00%			(4)
Flow measure install	(21,223)	(21,223)			100.00%			(4)
Outfall sewer lines	(66,872)	(66,872)			100.00%			(4)
Other plant and miscellaneous equipment	(12,707)	(12,707)			100.00%			(4)
Reclaimed Water Distribution:								
Reuse Transmission and Distribution System	(1,008)		(1,008)			100.00%		(1)
General Plant:								
Organization	(194,283)	(98,462)	(92,304)	(3,517)	50.68%	47.51%	1.81%	(5)
Structures and improvements	(309,443)	(156,826)	(147,016)	(5,601)	50.68%	47.51%	1.81%	(5)
Office furniture and equipment	(29,245)	(14,822)	(13,894)	(529)	50.68%	47.51%	1.81%	(5)
Transportation equipment	(241,083)	(122,180)	(114,539)	(4,364)	50.68%	47.51%	1.81%	(5)
Computer equipment	(443,859)	(224,948)	(210,877)	(8,034)	50.68%	47.51%	1.81%	(5)
Stores equipment	(660)	(334)	(314)	(12)	50.68%	47.51%	1.81%	(5)
Tools, shop and garage equipment	(39,928)	(20,235)	(18,970)	(723)	50.68%	47.51%	1.81%	(5)
Laboratory equipment	1,545	1,545			100.00%			(4)
Power operated equipment	(20,624)	(10,453)	(9,798)	(373)	50.68%	47.51%	1.81%	(5)
Communication equipment	(66,927)	(33,919)	(31,797)	(1,211)	50.68%	47.51%	1.81%	(5)
Miscellaneous equipment	(4,080)	(2,068)	(1,938)	(74)	50.68%	47.51%	1.81%	(5)
Other tangible plant	(40,242)	(20,395)	(19,119)	(728)	50.68%	47.51%	1.81%	(5)
Accumulated Depreciation	<u>(\$11,600,234)</u>	<u>(\$5,879,081)</u>	<u>(\$5,511,640)</u>	<u>(\$209,513)</u>	50.68%	47.51%	1.81%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

- (1) Allocated 100% to collection system.
- (2) Allocated 100% to billing and collecting.
- (3) Allocated 50% to collection system and 50% to treatment and disposal.
- (4) Allocated 100% to treatment and disposal.
- (5) Allocated pro rata to all other allocable utility plant.
- (6) Accumulated depreciation allocated by function, page 5.
- (7) Allocated pro rata to net utility plant.
- (8) Allocated pro rata to net Treatment and Disposal investment and net Collection System investment.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**

See explanation of references, page 8.

	Pro Forma Expense	Allocation			Percentage Allocation				Ref.
		Treatment and Disposal	Collection System	Billing and Collecting	Administrative	Treatment and Disposal	Collection System	Billing and Collecting	
Maintenance Expenses:									
Salaries and wages	\$446,587	\$239,326	\$207,261			53.59%	46.41%		(1)
Purchased power	227,308	113,654	113,654			50.00%	50.00%		(2)
Maintenance and repair	700,693	375,501	325,192			53.59%	46.41%		(1)
Lab testing	89,352	47,884	41,468			53.59%	46.41%		(1)
Meter reading	2,924	1,567	1,357			53.59%	46.41%		(1)
Chemicals	275,681	275,681				100.00%			(3)
Transportation	41,893	22,450	19,443			53.59%	46.41%		(1)
Operating expense charged to plant	(31,508)	(11,819)	(10,237)	(\$9,452)		37.51%	32.49%	30.00%	(4)
Outside services - other	38,956			38,956				100.00%	(5)
General Expenses:									
Salaries and Wages	191,395			191,395				100.00%	(6)
Billing and customer service expense	17,472			\$17,472				100.00%	(7)
Office supplies and other expenses	4,656	2,437	2,111	108		52.35%	45.34%	2.31%	(8)
Regulatory commission expense	62,253			62,253				100.00%	(5)
Pension and other benefits	125,144	46,942	40,659	37,543		37.51%	32.49%	30.00%	(4)
Rent	3,107			3,107				100.00%	(5)
Insurance	97,283	50,928	44,108	2,247		52.35%	45.34%	2.31%	(8)
Office utilities	32,390			16,195	16,195			50.00%	50.00%
Miscellaneous	13,719			13,719				100.00%	(5)
Corporate allocation	422,759			105,690	317,069			25.00%	75.00%
Sub-totals	2,762,064	1,164,551	785,016	141,712	670,785	42.16%	28.42%	5.13%	24.29%
Reallocate administrative pro rata	-	373,533	251,797	45,455	(670,785)				
Total operation and maintenance disbursements	<u>\$2,762,064</u>	<u>\$1,538,084</u>	<u>\$1,036,813</u>	<u>\$187,167</u>	<u>\$ -</u>	55.68%	37.54%	6.78%	0.00%

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

(Cont'd)

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**

- (1) Allocated pro rata based on Treatment and Disposal plant and Collection System plant.
- (2) Allocated 50% to Treatment and Disposal and 50% to Collection System.
- (3) Allocated 100% to Treatment and Disposal.
- (4) Allocated pro rata based upon total payroll.
- (5) Allocated 100% to Administrative.
- (6) Direct allocation by function.
- (7) Allocated 100% to Billing and Collecting.
- (8) Allocated pro rata based upon net utility plant.
- (9) Allocated 50% to Billing and Collecting and 50% to Administrative.
- (10) Allocated 25% to Billing and Collecting and 75% to Administrative.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**PRO FORMA ANNUAL REVENUE REQUIREMENTS
ALLOCATED TO FUNCTIONAL COST COMPONENTS**

	Pro Forma 7/31/2025	Allocation			Ref
		Treatment and Disposal	Collection System	Billing and Collecting	
Revenue Requirements:					
Net operation and maintenance expense	\$2,762,064	\$1,538,084	\$1,036,813	\$187,167	(1)
Depreciation	645,040	337,679	292,461	14,900	(3)
Payroll taxes	47,292	24,758	21,442	1,092	(4)
Property taxes	27,195	14,237	12,330	628	(4)
Utility/commissions tax	33,952	17,774	15,394	784	(4)
Other general taxes	3,085	1,615	1,399	71	(4)
Income taxes - federal	245,595	128,324	111,107	6,164	(2)
Income taxes - state	101,558	53,064	45,945	2,549	(2)
Amortization of PAA	(58,550)	(30,592)	(26,488)	(1,470)	(2)
Amortization of CIAC	(86,762)	(46,496)	(40,266)	-	(5)
Return on rate base	1,380,630	721,378	624,597	34,655	(2)
Total Cost of Service	5,101,099	2,759,825	2,094,734	246,540	
Less: Miscellaneous Revenues	(44,793)	(24,234)	(18,394)	(2,165)	(6)
Plus: Uncollectible Accounts	103,622			103,622	(7)
Total Cost of Service to be Recovered Through Rates and Charges	<u>\$5,159,928</u>	<u>\$2,735,591</u>	<u>\$2,076,340</u>	<u>\$347,997</u>	

- (1) As calculated on "Allocation of Pro Forma Operation and Maintenance Expenses to Functional Cost Components", pages 7 - 8.
(2) Allocated based on rate base. See page 4.
(3) Allocated based on net plant in service. See page 4.
(4) Allocated based on gross plant. See page 4.
(5) Allocated based on Net Contributions in Aid of Construction. See page 4.
(6) Allocated pro rata to total cost of service.
(7) Allocated 100% to Billing and Collecting.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

CALCULATION OF PROPOSED MONTHLY FIXED CHARGE

<u>Meter Size</u>	<u>5/8 inch Equivalency Factor</u>	<u>Collection Cost Per Equiv. Unit (1)</u>	<u>Treatment Cost Per Unit (2)</u>	<u>Meter Cost Per Unit</u>	<u>Billing Cost Per Bill (3)</u>	<u>Total</u>	<u>Rounded (Use)</u>
Residential	1.00	\$44.5605	\$0.0000	\$44.5605	\$7.0817	\$51.6422	\$51.65
Commercial	1.00	44.5605	0.0000	44.5605	7.0817	51.6422	51.65
All Other Flow			17.9412			17.9412	17.90
Low-Income Flow			11.6600			11.6600	11.60
School (unmetered)	12.50	44.5605	17.9412	781.2713	7.0817	788.3530	788.35
Availability Fee (unmetered)	0.25	44.5605	17.9412	15.6254	7.0817	22.7071	22.70

(1) Calculated as follows:

	<u>Collection System</u>
Total cost of service to be recovered through rates and charges (page 9)	\$2,076,340
Divided by number of equivalent meters (page 3)	3,883
Divided by 12 months	<u>12</u>
Monthly charge per equivalent meter	<u>\$44.5605</u>

	<u>Treatment and Disposal</u>	
	<u>All Other Flow</u>	<u>Low-Income Flow</u>
(2) Calculated as follows:		
Total cost of service to be recovered through rates and charges (page 9)	\$2,547,352	\$188,239
Divided by flow (in 1,000s) (page 2)	<u>141,983</u>	<u>16,144</u>
Charge per 1,000 gallons	<u>\$17.9412</u>	<u>\$11.6600</u>

(3) Calculated as follows:

	<u>Billing and Collecting</u>
Total cost of service to be recovered through rates and charges (page 9)	\$347,997
Divided by number of bills annually (page 3)	<u>49,140</u>
Billing cost per bill	<u>\$7.0817</u>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

	<u>Pro Forma Flow</u>	<u>Number of Bills</u>	<u>Proposed Rate</u>	<u>Pro Forma Revenue Under Proposed Rates</u>
<u>Consolidated Service:</u>				
Residential		39,348	\$51.65 /mo.	\$2,032,324
Commercial		84	51.65 /mo.	4,339
All Other Flow	128,984,467		17.90 /1,000 gals.	2,308,822
Low-Income Flow	13,775,308		11.60 /1,000 gals.	159,794
School (unmetered)		24	788.35 /mo.	18,920
Availability Fee (unmetered)		528	22.70 /mo.	11,986
<u>Tamiment:</u>				
Residential		5,868	51.65 /mo.	303,082
Commercial		48	51.65 /mo.	2,479
All Other Flow	12,998,814		17.90 /1,000 gals.	232,679
Low-Income Flow	2,368,569		11.60 /1,000 gals.	27,475
Availability Fee (unmetered)		3,240	22.70 /mo.	73,548
Totals	<u>158,127,158</u>	<u>49,140</u>		<u>\$5,175,448</u>
Control				<u>\$5,159,928</u>
Variance				<u>\$15,520</u>
Percent Variance				<u>0.30%</u>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**COMPARISON OF ALLOCATED COST OF SERVICE WITH
REVENUE UNDER EXISTING AND ADJUSTED RATES**

	Cost of Service (2)	Pro Forma Revenue Under Existing Rates (1)	Increase/(Decrease)	
			%	Amount
<u>Consolidated Service:</u>				
Unmetered - Residential	\$ -	\$2,940,476		
Unmetered - Commercial	-	6,277		
Base Charge - Residential	2,032,324	-		
Base Charge - Commercial	4,339	-		
Flow	2,468,616	-		
School (unmetered)	18,920	21,903		
Availability Fee (unmetered)	11,986	17,318		
Subtotals	<u>4,536,185</u>	<u>2,985,974</u>	<u>51.92%</u>	<u>1,550,211</u>
<u>Tamiment:</u>				
Base Charge - Residential	303,082	153,448	97.51%	149,634
Base Charge - Commercial	2,479	1,255	97.53%	1,224
Flow	260,154	214,789	21.12%	45,365
Availability Fee (unmetered)	73,548	65,513	12.26%	8,035
Subtotals	<u>639,263</u>	<u>435,005</u>	<u>46.96%</u>	<u>204,258</u>
Totals	<u>\$5,175,448</u>	<u>\$3,420,979</u>	<u>51.29%</u>	<u>\$1,754,469</u>

(1) See pages 2.

(2) See page 11.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

CUSTOMER BILL IMPACT

	Test Year Count	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Consolidated Service:</u>					
1,000 Gallons	4,987	\$74.73	\$69.55	-6.93%	(\$5.18)
2,000 Gallons	5,714	74.73	87.45	17.02%	12.72
3,000 Gallons	7,423	74.73	105.35	40.97%	30.62
4,000 Gallons	7,061	74.73	123.25	64.93%	48.52
5,000 Gallons	5,732	74.73	141.15	88.88%	66.42
10,000 Gallons	9,149	74.73	230.65	208.64%	155.92
20,000 Gallons	1,123	74.73	409.65	448.17%	334.92
30,000 Gallons	145	74.73	588.65	687.70%	513.92
40,000 Gallons	33	74.73	767.65	927.23%	692.92
50,000 Gallons	12	74.73	946.65	1166.76%	871.92
60,000 Gallons	8	74.73	1,125.65	1406.29%	1,050.92
70,000 Gallons	8	74.73	1,304.65	1645.82%	1,229.92
80,000 Gallons	6	74.73	1,483.65	1885.35%	1,408.92
90,000 Gallons	6	74.73	1,662.65	2124.88%	1,587.92
100,000 Gallons	4	74.73	1,841.65	2364.41%	1,766.92
<u>Tamiment:</u>					
1,000 Gallons	2,432	40.13	69.55	73.31%	29.42
2,000 Gallons	1,337	54.11	87.45	61.62%	33.34
3,000 Gallons	1,118	68.09	105.35	54.72%	37.26
4,000 Gallons	762	82.07	123.25	50.18%	41.18
5,000 Gallons	486	96.05	141.15	46.95%	45.10
10,000 Gallons	586	165.95	230.65	38.99%	64.70
20,000 Gallons	106	305.75	409.65	33.98%	103.90
30,000 Gallons	17	445.55	588.65	32.12%	143.10
40,000 Gallons	5	585.35	767.65	31.14%	182.30
50,000 Gallons	6	725.15	946.65	30.55%	221.50
60,000 Gallons	3	864.95	1,125.65	30.14%	260.70
70,000 Gallons	2	1,004.75	1,304.65	29.85%	299.90
80,000 Gallons	3	1,144.55	1,483.65	29.63%	339.10
90,000 Gallons	2	1,284.35	1,662.65	29.45%	378.30
100,000 Gallons	8	1,424.15	1,841.65	29.32%	417.50

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

SCHEDULE OF PRESENT AND PROPOSED RATES AND CHARGES

	<u>Utilities Inc. Pennsylvania (1)</u>	<u>Penn Estates Present (1)</u>	<u>Tamiment (1)</u>	<u>Proposed</u>
<u>Flat Rate</u>				
Flat rate charged monthly - Residential		\$74.73		
Flat rate charged monthly - Commercial		74.73		
Flat rate charged monthly	\$74.73			
<u>Base Charge</u>				
Residential			\$26.15	\$51.65
Commercial			26.15	51.65
<u>Availability Fee</u>				
		32.80	20.22	22.70
<u>School</u>				
Rate charged per quarter per pupil based on pupils for the preceding 3 months	4.59			3.96
<u>Flow Charge (per 1,000 gallons)</u>				
All Other Flow			13.98	17.90
Low-Income Flow			13.98	11.60

(1) Current rates effective January 27, 2022 per Supplement No. 9 Tariff Wastewater-Pa. P.U.C. No. 1.

(See Accountants' Special Purpose Report)

PENNSYLVANIA PUBLIC UTILITY COMMISSION

**Docket No. R-2023-3042804 (WATER)
DOCKET No. R-2023-3042805 (WASTEWATER)**

CUPA Statement No. 8

Direct Testimony of

MATTHEW R. HOWARD, CRRA

on behalf of

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

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1 **I. INTRODUCTION**

2 **A. WITNESS IDENTIFICATION**

3 **Q. Please state your name and business address.**

4 A. My name is Matthew R. Howard. My business address is 3 Speen Street, Suite
5 150, Framingham, Massachusetts 01701.

6 **Q. By whom are you employed and in what capacity?**

7 A. I am a Director at ScottMadden, Inc.

8 **B. BACKGROUND AND QUALIFICATIONS**

9 **Q. Please summarize your professional experience and educational
10 background.**

11 A. I offer expert testimony on behalf of investor-owned utilities on rate of return issues,
12 including return on common equity (“ROE”),¹ capital structure, and cost of debt. I
13 have also authored and co-authored several fair market valuation reports on behalf
14 of municipalities and investor-owned utilities. On behalf of the American Gas
15 Association (“AGA”), I assist in the calculation of the AGA Gas Index, which serves
16 as the benchmark against which the performance of the American Gas Index Fund
17 (“AGIF”) is measured on a monthly basis. The AGA Gas Index and AGIF are a
18 market capitalization weighted index and mutual fund, respectively, comprised of
19 the common stocks of the publicly traded corporate members of the AGA.

20 I am a member of the Society of Utility and Regulatory Financial Analysts
21 (“SURFA”). In May 2022, I was awarded the professional designation “Certified

¹ Also referred to throughout this testimony as cost of common equity.

1 Rate of Return Analyst” by SURFA, which is based on education, experience, and
2 the successful completion of a comprehensive written examination.

3 I hold a bachelor’s degree in Psychology from the University of Colorado at
4 Boulder and received a Master of Business Administration degree from Babson
5 College, with honors, and a concentration in Finance.

6 My educational background and regulatory experience are attached as
7 Appendix A.

8 **II. PURPOSE OF TESTIMONY**

9 **Q. What is the purpose of your Direct Testimony in this proceeding?**

10 A. The purpose is to provide testimony on behalf of Community Utilities of
11 Pennsylvania Inc. (“CUPA” or the “Company”) regarding the appropriate weighted
12 average cost of capital (“WACC”), or overall rate of return, on its jurisdictional rate
13 base.

14 **Q. Have you prepared Schedules in support of your recommendation?**

15 A. Yes. I have prepared Schedules MRH-1 through MRH-5. These Schedules have
16 been prepared by me or under my direct supervision.

17 **III. SUMMARY**

18 **Q. Please summarize your recommendation with respect to the overall rate of
19 return for CUPA?**

20 A. I recommend the Pennsylvania Public Utility Commission (the “Commission”)
21 authorize the Company the opportunity to earn an overall rate of return of 7.92
22 percent based on the actual capital structure of CUPA’s parent, Corix Regulated
23 Utilities (US), Inc. (“CRU US”) at July 31, 2023. The ratemaking capital structure
24 consists of 50.00 percent long-term debt at an embedded cost rate of 5.24 percent

1 and 50.00 percent common equity at a cost of common equity of 10.60 percent.
2 The overall rate of return is summarized on page 1 of Schedule MRH-1 and in
3 Table 1 below:

4 **Table 1: Summary of Overall Rate of Return²**

Description	Percent Total Capital	Cost Rate	Weighted Cost Rate
Long-Term Debt	50.00%	5.24%	2.62%
Common Equity	<u>50.00%</u>	10.60%	<u>5.30%</u>
Total	<u>100.00%</u>		<u>7.92%</u>

5
6 **Q. Please summarize your determination of the applicable range of common
7 equity cost rates for CUPA.**

8 A. The determination of the recommended range of common equity cost rates for
9 CUPA is guided in part by the regulatory principles established in *Bluefield*
10 *Waterworks & Imp. Co. v. Public Service Commission of W. Va.*, 262 U.S. 679
11 (1923) (“*Bluefield*”)³ and *Federal Power Commission v. Hope Natural Gas Co.*, 320
12 U.S. 591 (1944) (“*Hope*”).⁴ As discussed more in depth below, *Bluefield* and *Hope*
13 establish the standard, among others, that a utility’s returns should provide it the
14 opportunity to earn a return similar to enterprises of comparable risk. To ensure
15 the cost of common equity reflects enterprises of comparable risk, it is necessary
16 to look to the market data of a proxy group of publicly traded companies
17 comparable in risk to CUPA’s utility operations (the “Utility Proxy Group”).
18 However, the Utility Proxy Group is not identical to CUPA. Therefore, it is

² Schedule MRH-1, at 1.

³ *Bluefield Water Works Improvement Co. v. Public Serv. Comm’n*, 262 U.S. 679 (1923).

⁴ *Federal Power Comm’n v. Hope Natural Gas Co.*, 320 U.S. 591 (1944).

1 necessary to then reflect any Company-specific risks not captured by the Utility
2 Proxy Group.

3 **Q. How have you applied the approach described above in arriving at your**
4 **recommended range of common equity cost rates for CUPA?**

5 A. In arriving at my recommended range of common equity cost rates for CUPA, I first
6 applied the Discounted Cash Flow (“DCF”) model, the Capital Asset Pricing Model
7 (“CAPM”), and the Risk Premium Model (“RPM”) (as discussed below) to the
8 market data of the Utility Proxy Group as summarized in Table 2 below:

9 **Table 2: Summary of ROE Results⁵**

Discounted Cash Flow ⁶	8.29%	8.51%
Midpoint	8.40%	
Capital Asset Pricing Model ⁷	12.62%	12.61%
Midpoint	12.61%	
Risk Premium Model	<u>10.73%</u>	
Recommended Range Prior to the Application of a Size Premium	10.00% - 11.00%	
Size Premium	<u>0.60%</u>	
Recommended Range Applicable to CUPA	10.60% - 11.60%	
Company Requested ROE	10.60%	

10
11 Based on the model results, I determined the appropriate ROE for the Utility
12 Proxy Group to be in the range of 10.00 percent to 11.00 percent, prior to any
13 Company-specific adjustments. I then applied a size premium of 0.60 percent,
14 which accounts for CUPA’s smaller size relative to the Utility Proxy Group,
15 resulting in a recommended ROE range applicable to CUPA of 10.60 percent to

⁵ Schedule MRH-1, page 2.

⁶ Mean and median results, respectively.

⁷ Results based on current and projected interest rates, respectively.

1 11.60 percent. Given that range, the Company requests an ROE of 10.60 percent,
2 which is at the bottom end of my range.

3 As shown in Table 2 above, in determining the range of model results, I
4 relied on multiple analytical models which reflect two important considerations: (1)
5 it is impossible to know with absolute certainty which methods or approaches, and
6 their subsequent results, best reflect market and economic conditions at any one
7 point in time; and (2) each result reflects a return required currently by the market,
8 regardless of where it falls on the distribution of required returns. That said, it is
9 necessary to carefully consider where on the distribution the results fall. Doing so
10 mitigates the potential of misrepresenting investor required returns due to the
11 assignment of undue weight on a result, or results, that fall at the higher-or-lower
12 ends of the distribution. At the same time, those same results cannot be dismissed
13 outright. My recommended range of ROEs therefore appropriately balances the
14 range of results with the need to apply careful judgment in assessing those results.

15 **IV. GENERAL PRINCIPLES**

16 **Q. What regulatory principles guide the determination of an ROE to be included**
17 **in the fair rate of return?**

18 A. As established in *Bluefield* and *Hope*, the fair rate of return, including the cost of
19 common equity, should provide the utility the opportunity to earn returns
20 comparable to other investments with similar risk, at a level sufficient to assure
21 investors that the enterprise will maintain its financial integrity. Because utilities
22 compete for capital with other firms of comparable risk, the return authorized by
23 the regulatory process should provide the utility with the ability to attract capital at
24 a reasonable cost. In addition, the return should enable the utility to fulfill its

1 obligations to the public of providing safe and reliable service at all times.

2 Specifically in *Hope*, the Supreme Court noted:

3 The rate-making process under the Act, i.e., the fixing of 'just and
4 reasonable' rates, involves a balancing of the investor and the
5 consumer interests. Thus we stated in the *Natural Gas Pipeline Co.*
6 case that 'regulation does not insure [sic] that the business shall
7 produce net revenues.' 315 U.S. at page 590, 62 S.Ct. at page 745.
8 But such considerations aside, the investor interest has a legitimate
9 concern with the financial integrity of the company whose rates are
10 being regulated. From the investor or company point of view it is
11 important that there be enough revenue not only for operating
12 expenses but also for the capital costs of the business. These
13 include service on the debt and dividends on the stock. Cf. *Chicago*
14 *& Grand Trunk R. Co. v. Wellman*, 143 U.S. 339, 345, 346 12 S.Ct.
15 400, 402. **By that standard the return to the equity owner should**
16 **be commensurate with returns on investments in other**
17 **enterprises having corresponding risks. That return, moreover,**
18 **should be sufficient to assure confidence in the financial**
19 **integrity of the enterprise, so as to maintain its credit and to**
20 **attract capital.**⁸

21 **Q. Please comment on the forward-looking nature of ratemaking and the cost**
22 **of capital in general.**

23 A. Rates set in this proceeding for CUPA will be implemented on a going-forward
24 basis, as rates are designed to recover costs that will be incurred in the future.
25 The cost of capital is also forward-looking, as the return (i.e., cost) required by
26 investors is reflective of the risks an investment may face in the future.

27 **Q. Please comment on the use of multiple analytical models in determining the**
28 **appropriate ROE applicable to CUPA.**

29 A. Unlike the costs of debt or preferred stock, which are generally contractually
30 defined, the cost of common equity is not directly observable in the market.
31 Therefore, analysts must look to multiple financial and economic models using

⁸ *Hope*, 320 U.S. 591 (1944), at 603 (Emphasis added).

1 market data to estimate the investor required ROE. Further, no model is perfect,
2 and all models have strengths and weaknesses. Generally, however, it is difficult
3 to determine which model/models best reflect investor sentiment at any one time.
4 The use of multiple models is therefore preferable to the selection of any single
5 model at any one point in time. Further, to avoid an assessment of current market
6 and economic conditions that over- or underemphasizes any one model, the use
7 of multiple models is necessary.

8 The use of multiple models is also well supported in financial literature, as
9 is the need to exercise judgment in assessing those models and their results. For
10 example, Morin⁹ states:

11 Each methodology requires the exercise of considerable judgment
12 on the reasonableness of the assumptions underlying the
13 methodology and on the reasonableness of the proxies used to
14 validate a theory. The inability of the DCF model to account for
15 changes in relative market valuation, discussed below, is a vivid
16 example of the potential shortcomings of the DCF model when
17 applied to a given company. Similarly, the inability of the CAPM to
18 account for variables that affect security returns other than beta
19 tarnishes its use.

20 No one individual method provides the necessary level of precision
21 for determining a fair return, but each method provides useful
22 evidence to facilitate the exercise of an informed judgment. Reliance
23 on any single method or preset formula is inappropriate when dealing
24 with investor expectations because of possible measurement
25 difficulties and vagaries in individual companies' market data.¹⁰

⁹ Dr. Roger A. Morin is Emeritus Professor of Finance at the College of Business Administration, Georgia State University, and Distinguished Professor of Finance for Regulated Industry at the Center for the Study of Regulated Industry at Georgia State University. Dr. Morin has published four widely-used treatises on regulatory finance: Utilities' Cost of Capital, Regulatory Finance, New Regulatory Finance, and more recently, Modern Regulatory Finance. Dr. Morin is a leading expert witness in matters of corporate finance and has appeared as an expert witness in some 200 cases before some 50 federal and provincial/state regulatory boards in the United States, Canada, and abroad, including the Federal Energy Regulatory Commission and the Federal Communications Commission.

¹⁰ Roger A. Morin, Modern Regulatory Finance, PUR Books 2021, at 476. ("Morin")

1 Based on the above, the use of multiple analytical models, as well as the
2 application of careful judgment, should be used in determining the appropriate
3 ROE for CUPA.

4 **V. COMMUNITY UTILITIES OF PENNSYLVANIA AND THE UTILITY PROXY**
5 **GROUP**

6 **Q. Please describe CUPA's operations.**

7 A. CUPA provides water service to approximately 3,257 customers and wastewater
8 service to approximately 3,832 customers throughout Pennsylvania. As a wholly-
9 owned subsidiary of CRU US, CUPA is not publicly-traded.

10 **Q. Please describe the selection process for your Utility Proxy Group.**

11 A. The basis of selection for the Utility Proxy Group was to select those companies
12 which met the following criteria:

13 i) The water utilities must be covered by *Value Line Investment Survey's*
14 (*"Value Line"*) Standard Edition (July 7, 2023);

15 ii) The water utilities must have a *Value Line*-reported Beta coefficient; and

16 iii) The water utilities must have an earnings growth projection from at least
17 one of the following sources: Zacks, Yahoo! Finance, or *Value Line*.

18 iv) Any water utility that recently cut or suspended dividend payments was
19 excluded;

20 v) Any water utility that is currently a party to a merger or significant
21 transaction was excluded; and

22 vi) Any water utility that did not derive either 60.00 percent or greater of
23 operating income, or 60.00 percent or greater of total assets attributable
24 to, regulated water utility operations in the most recent fiscal year was
25 excluded.

1 The following six companies met these criteria: American States Water
2 Company, American Water Works Company, Inc., California Water Service Group,
3 Essential Utilities, Inc., Middlesex Water Company, and SJW Group.

4 **VI. CAPITAL STRUCTURE AND COST OF DEBT**

5 **Q. What capital structure ratios do you recommend in developing the**
6 **appropriate WACC for the Company?**

7 A. I recommend the use of the actual capital structure of CRU US at July 31, 2023 as
8 CUPA's ratemaking capital structure in this proceeding. CUPA's ratemaking
9 capital structure consists of 50.00 percent long-term debt and 50.00 percent
10 common equity as shown on page 1 of Schedule MRH-1.

11 **Q. How does CUPA's ratemaking common equity ratio of 50.00 percent**
12 **compare with the equity ratios maintained by the companies in your Utility**
13 **Proxy Group?**

14 A. CUPA's ratemaking common equity ratio of 50.00 percent is reasonable and
15 consistent with the range of common equity ratios maintained by the companies in
16 the Utility Proxy Group. As shown on page 3 of Schedule MRH-1, the common
17 equity ratios of the Utility Proxy Group range from 40.70 percent to 61.35 percent
18 in 2022. In my opinion, CUPA's ratemaking equity ratio of 50.00 percent is
19 appropriate.

20 **Q. What long-term debt cost rate is most appropriate for CUPA in this**
21 **proceeding?**

22 A. CRU US's actual long-term debt cost rate at July 31, 2023 of 5.24 percent is
23 reasonable and appropriate as CUPA's cost of long-term debt in this proceeding.

1 **VII. COST OF COMMON EQUITY ESTIMATION**

2 **Q. Please summarize your cost of common equity analysis.**

3 A. The cost of common equity reflects the return investors require to make an equity
4 investment in a given enterprise. In making that determination, investors are
5 guided by the financial principle that the return required must compensate for their
6 perceived level of risk, with that level of risk reflected in the market prices they are
7 willing to pay, and with greater risk requiring a greater return.¹¹ Thus, multiple
8 analytical models have been developed to estimate the relationship between
9 investors' perception of risk and the return they require to bear that risk. Because
10 regulation acts as a substitute for marketplace competition, the assessment of the
11 appropriate ROE must look to the capital markets in which investors make their
12 pricing decisions. Therefore, in my determination of the appropriate range of
13 ROEs for CUPA, I have applied three financial models that are generally accepted
14 academically,¹² and commonly applied in regulatory proceedings, to the Utility
15 Proxy Group: The DCF, the CAPM, and the RPM. I discuss each of these models
16 and their results in more detail below.

17 Lastly, because the Utility Proxy Group is comparable in risk but not
18 identical to CUPA, I have examined the applicable risk adjustment based on
19 CUPA's size relative to that of the Utility Proxy Group.

¹¹ See, for example, Morin, at 27-29.

¹² See, for example, Morin at 477-478.

1 **A. DISCOUNTED CASH FLOW MODEL**

2 **Q. Please describe the Constant Growth Discounted Cash Flow model.**

3 A. The DCF is based on the theory that the price of a stock is dependent on the
4 present value of the future cash-flows for the company in question. In conducting
5 my DCF analysis, I have applied the Constant Growth DCF, which takes the
6 following form:

7
$$k = \frac{D_0 (1+g)}{P} + g \text{ Equation [1]}$$

8 where:

9 K = the required return on common equity;

10 D_0 = the annualized dividend per share;

11 P = the current stock price; and

12 g = the *expected* growth rate.

13 **Q. Please describe the dividend yield you used in your application of the**
14 **Constant Growth DCF model.**

15 A. The unadjusted dividend yields are based on each Utility Proxy Group company's
16 annualized dividends per share as of July 14, 2023, divided by the 30-day average
17 closing market prices for the period ending July 14, 2023. However, because
18 dividends are paid periodically throughout the year, as opposed to continuously,
19 an adjustment must be made to the dividend yield.¹³ Further, because utilities
20 increase their quarterly dividend at various times during the year, it is a reasonable
21 assumption to reflect one-half of the annual dividend growth rate in the dividend

¹³ See, for example, Myron J. Gordon and Eli Shapiro, *Capital Equipment Analysis: The Required Rate of Profit*, School of Industrial Management, Massachusetts Institute of Technology, at 106.

1 yield component. This adjustment has been applied in Column [4] of Schedule
2 MRH-2.

3 **Q. Why do you rely on a 30-day average stock price in calculating your dividend**
4 **yields?**

5 A. Because anomalous events can affect the stock price on any particular trading
6 day, it is important to use an averaging period that mitigates the effects of any such
7 events, while also accounting for current market conditions. As such, a 30-day
8 average reasonably accomplishes this objective.

9 **Q. Please describe the growth rates used in your Constant Growth DCF.**

10 A. Because the ROE is forward-looking in nature, it is important that the models and
11 their inputs reflect the use of forward-looking data. As such, I have relied on the
12 five-year earnings per share ("EPS") growth estimates as published by *Value Line*,
13 Zacks, and Yahoo! Finance, all three of which are widely available to investors.

14 **Q. Why are projected EPS growth rates appropriate for use in the Constant**
15 **Growth DCF model?**

16 A. Over the long run, a utility's dividends, cash flow, or book value cannot grow
17 without a corresponding growth in earnings. Specifically, over time, if a utility's
18 earnings do not grow commensurately with dividends or cash flow then it will be
19 forced to rely on alternative sources of cash, primarily depreciation. Because
20 depreciation reflects the level of capital expenditures (or replacements) necessary
21 to maintain a safe and reliable system, the utility will ultimately face a shortfall in
22 its ability to both maintain dividends and capital expenditures if earnings growth is
23 not maintained. In addition, any earnings not paid out as dividends or allocated to
24 capital expenditures will be recorded as retained earnings, which increases book

1 value. As such, book value, dividends, and cash flow are all dependent on
2 earnings growth.

3 Clearly, earnings growth is the appropriate measure of growth moving
4 forward, and more specifically, the use of projected earnings growth based on
5 analysts' forecasts. It is also well supported in academic research that analyst
6 earnings forecasts are reflected in the market. For example, research by Harris
7 notes that "a growing body of knowledge shows that analysts' earnings forecasts
8 are indeed reflected in stock prices."¹⁴ Further, Vander Weide and Carleton have
9 demonstrated that earnings growth projections have a statistically significant
10 relationship to stock valuation levels.¹⁵ As such, the use of analyst-projected
11 earnings growth rates are appropriate for use as the growth component of the
12 Constant Growth DCF.

13 **Q. What are the results of your Constant Growth DCF analysis?**

14 A. My Constant Growth DCF analysis results in a mean and median estimated cost
15 of common equity of 8.03 percent and 8.50 percent, respectively, as shown on
16 Schedule MRH-2.

17 **Q. Do you have any comments regarding your Constant Growth DCF results?**

18 A. Yes, I do. Middlesex Water Company's ("MSEX") Constant Growth DCF result of
19 5.43 percent is nearly indistinguishable from the prospective yield of 5.49 percent
20 for Moody's A2-rated utility bonds.¹⁶ Because MSEX maintains an A rating from

¹⁴ Robert S. Harris, *Using Analysts' Growth Forecasts to Estimate Shareholder Required Rate of Return*, Financial Management (Spring 1986), at 59.

¹⁵ James H. Vander Weide and Willard T. Carleton, *Investor Growth Expectations: Analysts vs. History*, The Journal of Portfolio Management (Spring 1988), at 81. The Vander Weide and Carleton study was updated in 2004 under the direction of Dr. Vander Weide. The results of the updated study were consistent with the original study's conclusions.

¹⁶ Schedule MRH-4, page 3, column 7.

1 Standard & Poor (“S&P”), which is equivalent to a Moody’s Investor Services
2 (“Moody’s”) A2, an investor would be able to achieve a nearly equal return
3 investing in marginal debt for MSEX compared to that earned investing in MSEX
4 equity. This violates the basic financial principle of risk and return, as it is generally
5 accepted that common equity faces greater investment risk than debt, given
6 common equity shareholders are behind debt holders in any claim on a company’s
7 assets and earnings. Given this, it would be irrational and illogical for an investor
8 to invest in MSEX equity when they would otherwise earn an equal return with less
9 risk.

10 **Q. Given the above, what is the indicated ROE based on your Constant Growth**
11 **DCF model?**

12 A. Excluding the MSEX Constant Growth DCF result would result in an indicated
13 mean and median ROE of 8.55 percent and 8.51 percent for the Utility Proxy
14 Group, respectively. However, in determining the applicable Constant Growth
15 DCF-based mean and median ROEs of 8.29 percent and 8.51 percent,
16 respectively, for the Utility Proxy Group, I have relied on the average of the mean
17 and median values including and excluding MSEX’s indicated Constant Growth
18 DCF result. As this result still factors in MSEX’s Constant Growth DCF result, it
19 should be considered conservative.

20 **B. THE CAPITAL ASSET PRICING MODEL**

21 **Q. Please describe the Capital Asset Pricing Model.**

22 A. The CAPM is a risk premium-based method of estimating the cost of common
23 equity in which the ROE is determined by adding a risk premium to an estimate of
24 the risk-free rate. The risk premium is defined as the difference between the return

1 required to invest in the broad market, less the risk-free rate ($r_m - r_f$). This is
2 commonly referred to as the Market Risk Premium (“MRP”) and is discussed in
3 more detail below. The CAPM is defined as:

$$4 \quad K_e = r_f + B(r_m - r_f) \quad \text{Equation [2]}$$

5 where:

6 k = the required market ROE for a security;

7 β = the Beta coefficient of that security;

8 r_f = the risk-free rate of return; and

9 r_m = the required return on the market as a whole.

10 According to the underlying theory of the CAPM, unsystematic risk can be
11 diversified away, meaning investors should only be compensated for systematic
12 risk. Systematic, or non-diversifiable risk, is measured by the Beta coefficient (“ β ”),
13 which is defined as:

$$14 \quad \beta_j = \frac{\sigma_j}{\sigma_m} \times \rho_{j,m} \quad \text{Equation [3]}$$

15 Where σ_j is the standard deviation of returns for company “ j ,” σ_m is the
16 standard deviation of returns for the broad market (as measured, for example, by
17 the S&P 500 Index (“S&P 500”)), and $\rho_{j,m}$ is the correlation of returns between
18 company j and the broad market. The Beta coefficient therefore represents both
19 relative volatility (i.e., the standard deviation) of returns, and the correlation in
20 returns between the subject company and the overall market.

21 **Q. Have you also relied on an alternative form of the CAPM?**

22 A. Yes. In addition to relying on the traditional CAPM as defined in Equation [2]
23 above, I also rely on the empirical CAPM (“ECAPM”). The ECAPM reflects the
24 reality that, although the results of numerous studies support the notion that the

1 Beta coefficient is related to security returns, the empirical Security Market Line
2 (“SML”) described by the CAPM formula is not as steeply sloped as the predicted
3 SML. Morin¹⁷ states:

4 With few exceptions, the empirical studies agree that ... low-beta
5 securities earn returns somewhat higher than the CAPM would
6 predict, and high-beta securities earn less than predicted.

7 * * *

8 Therefore, the empirical evidence suggests that the expected return
9 on a security is related to its risk by the following approximation:

10
$$K = R_F + x \beta(R_M - R_F) + (1-x) \beta(R_M - R_F)$$

11 where x is a fraction to be determined empirically. The value of x
12 that best explains the observed relationship $\text{Return} = 0.0829 +$
13 0.0520β is between 0.25 and 0.30. If $x = 0.25$, the equation
14 becomes:

15
$$K = R_F + 0.25(R_M - R_F) + 0.75 \beta(R_M - R_F)$$

16 Considering the theoretical and practical support, I have relied on both the CAPM
17 and ECAPM and have applied the inputs described below in both forms.

18 **Q. How have you calculated the risk-free rates in your CAPM analysis?**

19 A. The risk-free rates applied in my CAPM analyses are based on: (1) a current, 30-
20 day average yield on 30-year Treasury bonds (3.90 percent); and (2) a projected
21 30-year Treasury yield based on projections from *Blue Chip Financial Forecasts*
22 (*“Blue Chip”*) for the six quarters ending with the fourth-calendar quarter of 2024,
23 and long-term projections for the periods 2025-2029 and 2030-2034 (3.85
24 percent).¹⁸

¹⁷ Morin, at 207, 221.

¹⁸ Schedule MRH-3, at 1, Column [3].

- 1 **Q. Why have you relied on the 30-Year Treasury yield in your CAPM analysis?**
- 2 A. Because equity investments are assumed to continue into perpetuity, the
3 appropriate risk-free rate selected should ideally match the life of the underlying
4 investment. Therefore, it is appropriate to rely on 30-year Treasury yields as the
5 risk-free rate in applying the CAPM.
- 6 **Q. Have you applied both a current and projected measure of the risk-free rate
7 in your CAPM analysis?**
- 8 A. Yes, I have. I rely on both current and projected measures of 30-year Treasury
9 yields because the extent to which current interest rates may be better estimators
10 of future interest rates than analyst expectations can vary. Therefore, the use of
11 both current and projected interest rates best captures the range of expected risk-
12 free rates.¹⁹
- 13 **Q. What Beta coefficients did you use in your CAPM analysis?**
- 14 A. I have relied on Beta coefficients provided by *Value Line* and Bloomberg
15 Professional (“Bloomberg”), as shown on page 3 of Schedule MRH-3. Both
16 sources adjust their calculated Beta coefficients to reflect the tendency of Beta
17 coefficients to regress to the market mean of 1.00. While *Value Line* relies on five
18 years of weekly returns, Bloomberg relies on two years of weekly returns.
- 19 **Q. Please describe your approach to estimating the MRP.**
- 20 A. As noted above, the MRP, $(r_m - r_f)$ in Equation [2] above, reflects the additional
21 return investors require to invest in the broad market rather than a risk-free
22 security. Because the Cost of Capital is expectational in nature, I calculated three
23 expectational measures of the market required return: (1) a market return based

¹⁹ See, Morin, at 202.

1 on data from Bloomberg; (2) a market return based on data from *Value Line*; and
2 (3) a market return based on alternative data as published in *Value Line's*
3 Summary & Index.

4 I then averaged the three market return estimates discussed above and
5 subtracted the respective risk-free rates from that average market return to
6 determine the applicable MRPs for my CAPM analysis.²⁰

7 **Q. Please describe your market return estimates based on the S&P 500**
8 **companies.**

9 A. The first two market return estimates are based on a market capitalization-
10 weighted ROE derived by the application of the Constant Growth DCF model to
11 the companies in the S&P 500. I derived two separate estimates using this
12 approach, relying on expected dividend yields and forecasted earnings growth
13 rates from both Bloomberg and *Value Line*, respectively, applying the one-half
14 growth rate assumption described above. Market capitalizations for the S&P 500
15 companies were also sourced from Bloomberg and *Value Line*, respectively. This
16 approach resulted in market return estimates of 16.04 percent and 14.14 percent,
17 based on data from Bloomberg and *Value Line*, respectively.

18 **Q. Please describe your market return estimate based on *Value Line's* Summary**
19 **& Index.**

20 A. The third estimate is based on the application of the average three- to five-year
21 median market price appreciation potential for the seven weeks ended July 14,
22 2023,²¹ as published by *Value Line*, plus an average of the median estimated

²⁰ Schedule MRH-3, page 1, column [4].

²¹ Consistent with the timeframe used in my DCF analysis.

1 dividend yield for the common stocks of the 1,700 firms covered by *Value Line's*
 2 Standard Edition, also for the seven weeks ended July 14, 2023. This approach
 3 resulted in a market return estimate of 15.13 percent.

4 **Q. What is the applicable market return for use in the CAPM?**

5 A. In applying the expected market return, I relied on the average of the three market
 6 return estimates of 15.10 percent as shown on Schedule MRH-3, page 2 (see also,
 7 Column [2] of page 1 of Schedule MRH-3).

8 **Q. What are the results of your CAPM analyses?**

9 A. The results of my CAPM analyses are shown in Table 3 below, and on page 1 of
 10 Schedule MRH-3. Based on the results below, the ROE range as indicated by the
 11 CAPM is 12.61 percent (average mean and median based on projected risk-free
 12 rate) to 12.62 percent (average mean and median based on current risk-free rate).

13 **Table 3: Summary of CAPM Results²²**

	CAPM	ECAPM	Average
<i>Current Risk Free-Rate (3.90%)</i>			
Mean	12.55%	13.19%	12.87%
Median	<u>11.97%</u>	<u>12.76%</u>	<u>12.36%</u>
Average of Mean and Median	<u>12.26%</u>	<u>12.97%</u>	<u>12.62%</u>
<i>Projected Risk Free-Rate (3.85%)</i>			
Mean	12.54%	13.18%	12.86%
Median	<u>11.96%</u>	<u>12.74%</u>	<u>12.35%</u>
Average of Mean and Median	<u>12.25%</u>	<u>12.96%</u>	<u>12.61%</u>

²² Schedule MRH-3, page 1.

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C. THE RISK PREMIUM MODEL

Q. Please describe the Risk Premium Model.

A. The RPM is based on the theory of risk and return, i.e., that investors require greater returns for bearing greater risk. The RPM specifically reflects the fact that equity shareholders are subordinate to holders of debt and are last in line to any claims on a company’s assets or earnings. As such, they require a premium to compensate for that added risk. In other words, equity investors require an Equity Risk Premium (“ERP”) to invest in common stock relative to the return they would have otherwise earned by investing in a debt instrument of a company with comparable risk.

Q. Please summarize the application of the RPM.

A. In applying the RPM, one must calculate an ERP, or ERPs, derived from debt and equity of corresponding risk. Those ERPs are then ultimately added to a representative bond yield to determine the RPM-based ROE. As such, in determining an RPM-based ROE, I have relied on current and projected measures of debt, which are added to several ERP measures to ultimately develop an RPM-based ROE.

Q. What measures of debt have you applied in your RPM?

A. In this case, the debt instruments I applied are based on: (1) a current, 30-day average yield on the Moody’s utility bond yield that corresponds with the average proxy group credit rating, and (2) the corresponding projected Moody’s utility bond yield, derived from projections from *Blue Chip* for the six quarters ending with the fourth-calendar quarter of 2024, and for the periods 2025-2029 and 2030-2034.

1 **Q. How have you determined the credit rating for your Utility Proxy Group?**

2 A. To capture the long-term credit ratings representative of the regulated operations
3 of each Utility Proxy Group company, I reviewed the credit ratings from both S&P
4 and Moody's for each of the operating subsidiaries to the extent available. As
5 presented in Schedule MRH-4, page 4, the resulting Moody's and S&P long-term
6 issuer ratings for the Utility Proxy Group are A3 and A, respectively.²³

7 **Q. How have you calculated current and projected Moody's bond yields
8 applicable to the Utility Proxy Group?**

9 A. I began with current bond yields based on a 30-day average Moody's A2 utility
10 bond yield (5.40 percent) and a 30-day average Moody's Baa2 utility bond yield
11 (5.75 percent), as reported by Bloomberg, shown on Schedule MRH-4, page 3,
12 Columns [2] and [4], respectively. Next, because the Utility Proxy Group's average
13 Moody's long-term rating is A3 as noted above, it is necessary to adjust the current
14 Moody's A2 utility bond yield average upwards by one-third (0.11 percent) of the
15 spread between the recent Moody's Baa2 utility bond yield and A2 utility bond yield
16 (0.34 percent)²⁴. The resulting current Moody's utility A3 utility bond yield is thus
17 5.52 percent (see Table 4 below).²⁵

18 **Table 4: Derivation of Current Moody's A3 Utility Bond Yield²⁶**

Current Moody's A2 Utility Bond Yield	5.40%
Adjustment to Reflect Current A3 Utility Bond Yield	<u>0.11%</u>
Current A3 Utility Bond Yield	<u>5.52%</u>

19

²³ Reflects the average rating for the Utility Proxy Group based on numerically weighted ratings as shown on page 5 of Schedule MRH-4.

²⁴ Schedule MRH-4, page 3, Column [5].

²⁵ Schedule MRH-4, page 3, Column [8].

²⁶ Schedule MRH-4, page 3. Differences due to rounding.

1 For the projected Moody's A3 utility bond yield, because I am not aware of
2 any published projected Moody's A3 utility bond yields, I began with a projection
3 of Moody's Aaa corporate bond yields (4.75 percent),²⁷ as published by *Blue Chip*.
4 I then determined the spread between Moody's A2 utility and Aaa corporate bond
5 yields (0.74 percent),²⁸ based on the 30-day average Moody's Aaa corporate bond
6 yields (4.67 percent) and the 30-day average Moody's A2 utility bond yields (5.40
7 percent), as reported by Bloomberg and shown on Schedule MRH-4, page 3,
8 Columns [1] and [2], respectively. I then applied the spread between Moody's A2
9 utility bond yields and Moody's Aaa corporate bond yields (0.74 percent)²⁹ to the
10 forecasted Moody's Aaa corporate bond yield (4.75 percent),³⁰ which results in a
11 projected Moody's A2 utility bond yield of 5.49 percent.³¹ As above, it is necessary
12 to adjust the projected Moody's A2 utility bond yield upwards by the previously
13 discussed 0.11 percent spread between recent Moody's Baa2 and A2 utility bond
14 yields, resulting in a projected Moody's A3 utility bond yield of 5.60 percent (see
15 Table 5 below).³²

²⁷ Schedule MRH-4, page 3, Column [6].
²⁸ Schedule MRH-4, page 3, Column [3].
²⁹ Schedule MRH-4, page 3, Column [3].
³⁰ Schedule MRH-4, page 3, Column [6].
³¹ Schedule MRH-4, page 3, Column [7].
³² Schedule MRH-4, page 3, Column [9].

Table 5: Derivation of Projected Moody's A3 Utility Bond Yield³³

Projected Moody's Aaa Corporate Bond Yield	4.75%
Adjustment to Reflect Projected A2 Utility Bond Yield	<u>0.74%</u>
Projected Moody's A2 Utility Bond Yield	5.49%
Adjustment to Reflect Projected A3 Utility Bond Yield	<u>0.11%</u>
Projected A3 Utility Bond Yield	<u>5.60%</u>

Q. How have you calculated the equity risk premium applicable to the Utility Proxy Group?

A. As discussed previously, because the cost of capital is expectational in nature, I have calculated three expectational measures of the ERP. The first two measures are based on the application of the Constant Growth DCF and CAPM to the S&P 500 Utilities Index. The third measure estimates the ERP using previously authorized returns for water and wastewater utilities from 2008 through July 2023.

Q. Why have you relied on the S&P 500 Utilities Index in calculating two of your equity risk premium measures?

A. The S&P 500 Utilities Index is comprised of the companies within the S&P 500 which are classified as utilities. As such, in assessing the ERP for utility equity over utility debt, one can capture a broad measure of the required ERP through a broad-based utility index, such as the S&P 500 Utilities Index. Because utility bond yields reflect a broad array of risks, a correspondingly broad set of companies is practical in reflecting the incremental common equity risks relative to the Moody's utility bond yields. As such, the use of the S&P 500 Utilities Index is appropriate.

³³ Schedule MRH-4, page 3.

1 **Q. How have you applied the S&P 500 Utilities Index in calculating your equity**
2 **risk premium?**

3 A. I have applied a market capitalization-weighted DCF and CAPM to the market data
4 of each utility in the S&P 500 Utilities Index. Although the S&P 500 Utilities Index
5 is comprised solely of utilities, in order to match its return one would necessarily
6 have to allocate their funds in accordance with the specific market weights of the
7 component utilities.³⁴

8 **Q. Please describe how you applied the DCF to the S&P Utilities Index in**
9 **calculating an expected equity risk premium.**

10 A. I derived an expected DCF return using the same approach as applied in
11 determining my expected market return in my CAPM analyses, using data from
12 both Bloomberg and *Value Line*. The resulting DCF returns for the S&P 500
13 Utilities Index were 4.25 percent (Bloomberg) and 10.00 percent (*Value Line*), as
14 shown on page 7 of Schedule MRH-4.³⁵ Because Bloomberg's S&P Utilities Index
15 implied ERP (4.25 percent) results in negative risk premium estimates, which is
16 inconsistent with financial theory,³⁶ I rely solely on *Value Line's* S&P Utilities Index
17 DCF of 10.00 percent.

³⁴ Investors have the ability to purchase the Utilities Select Sector SPDR® Fund (NYSE: XLU) which seeks to provide an effective representation of the utilities sector of the S&P 500 Index, and although an investment in the XLU would achieve approximately the same outcome, an investor still would have to determine the required return for the XLU based on the market capitalization-weighted estimates.

³⁵ Schedule MRH-4, at 7. Because the S&P 500 Utilities Index-derived DCF and CAPM reflect market capitalization weighted averages it is not practical to calculate a median result.

³⁶ 4.25 percent less the Moody's A3 utility bond yield of 5.56 percent (average of current and projected) results in a negative risk premium of -1.31 percent.

1 **Q. Please describe how you applied the CAPM to the S&P 500 Utilities Index in**
2 **calculating an expected equity risk premium.**

3 A. I calculated the CAPM-based return for the S&P 500 Utilities Index in the same
4 manner as applied to the Utility Proxy Group, with the exception being that I derived
5 a market capitalization-weighted Beta coefficient based on the companies within
6 the S&P 500 Utilities Index. The average market capitalization-weighted Beta
7 coefficient for the S&P 500 Utilities Index is 0.79,³⁷ based on Bloomberg (0.72) and
8 *Value Line* (0.85). The indicated equity returns for the S&P Utilities Index based
9 on the CAPM are 13.00 percent and 12.99 percent based on current and projected
10 interest rates, respectively.

11 **Q. Did you apply the Moody's utility bond yield applicable to the rating of the**
12 **S&P 500 Utilities Index in calculating the respective equity risk premiums?**

13 A. Yes, I did. As noted above, because the risk premium reflects the premium equity
14 investors require over the return on debt of similar corresponding risk, it is
15 appropriate to apply the market capitalization-weighted Moody's long-term credit
16 rating for the S&P 500 Utilities Index (A3) in deriving both the DCF- and CAPM-
17 derived ERPs based on the S&P 500 Utilities Index. I described the determination
18 of the current and projected Moody's A3 utility bond yields earlier in my Direct
19 Testimony.

³⁷ Schedule MRH-4, page 8, Column [1].

1 **Q. What is your conclusion of the ERPs applicable to the S&P 500 Utilities**
 2 **Index?**

3 A. Based on the application of the DCF- and CAPM-based equity returns for the S&P
 4 500 Utilities Index, and the corresponding Moody's A3 utility bond yields, I derived
 5 the following ERP estimates as shown in Table 6, below:

6 **Table 6: Summary of DCF-and CAPM-Derived Equity Risk**

7 **Premiums**³⁸

	Current Yields	Projected Yields
Average DCF-Derived S&P Utilities Index Return	10.00%	10.00%
Moody's A3 Utility Bond Yield	<u>5.52%</u>	<u>5.60%</u>
Equity Risk Premium	<u>4.49%</u>	<u>4.40%</u>
CAPM-Derived S&P Utilities Index Return	13.00%	12.99%
Moody's A3 Utility Bond Yield	<u>5.52%</u>	<u>5.60%</u>
Equity Risk Premium	<u>7.48%</u>	<u>7.39%</u>

8 Averaging the ERPs based on current and projected yields ultimately results in
 9 ERPs applicable to the S&P 500 Utilities Index of 5.98 percent and 5.89 percent,
 10 respectively (as shown in Table 7 below, and Schedule MRH-4, page 6.)

³⁸ Schedule MRH-4, page 7 (DCF) and page 8 (CAPM). Differences due to rounding.

Table 7: S&P 500 Utilities Index-Derived Equity Risk Premium³⁹

	Current Yields	Projected Yields
DCF-Derived S&P 500 Utilities Index Equity Risk Premium	4.49%	4.40%
CAPM-Derived S&P 500 Utilities Index Equity Risk Premium	<u>7.48%</u>	<u>7.39%</u>
Average	<u>5.98%</u>	<u>5.89%</u>

2 **Q. Have you adjusted the S&P 500 Utilities Index-derived ERP estimates to**
3 **reflect the average issuer rating of the Utility Proxy Group?**

4 A. No. Because the Utility Proxy Group rating of A3 is comparable to the A3 rating of
5 the S&P 500 Utilities Index, I have not applied any adjustments to the ERP
6 estimates based on the S&P 500 Utilities Index.

7 **Q. Please summarize the use of authorized returns for water and wastewater**
8 **utilities in calculating an ERP.**

9 A. The use of previously authorized returns is an appropriate and important measure
10 available to investors as previously authorized returns reflect the market conditions
11 and forward-looking investor required returns over time. The relationship between
12 authorized return ERPs and utility bond yields therefore reflects the relationship
13 between forward-looking ERPs and the corresponding interest rates over time.
14 Applying that relationship to current and projected utility bond yields produces
15 forward-looking ERP measures. The relationship between forward-looking ERP
16 data and interest rates is both statistically significant and inverse (i.e., as interest

³⁹ Schedule MRH-4, page 6.

1 rates increase, the ERP decreases, and vice versa), which is consistent with the
2 well-documented financial literature on the subject.⁴⁰

3 **Q. Please explain your calculation of the equity risk premium based on**
4 **previously authorized returns for water and wastewater utilities.**

5 A. Page 9 of Schedule MRH-4 presents the results of a regression analysis of 182
6 authorized returns for water and wastewater utilities from 2008 through July 2023.
7 Subtracting the available monthly Moody's A3 utility bond yield⁴¹ as of the date of
8 the order from the authorized ROE, I was able to determine the applicable ERP.
9 Using ERPs as the dependent variable and the Moody's A3 utility bond yields as
10 the independent variable, I performed a linear regression to estimate the ERP
11 applicable to the current and projected Moody's A3 utility bond yields described
12 above. The current and projected Moody's A3 utility bond yields of 5.52 percent
13 and 5.60 percent, respectively, produce ERP estimates of 4.43 percent and 4.37
14 percent, respectively.

15 **Q. Please summarize your equity risk premium estimates.**

16 A. As shown in Table 8, below, my analyses produce average ERP estimates of 5.21
17 percent and 5.13 percent, applicable to current and projected Moody's A3 utility
18 bond yields, respectively.

⁴⁰ See, e.g., Robert S. Harris and Felicia C. Marston, *Estimating Shareholder Risk Premia Using Analysts' Growth Forecasts*, Financial Management, Summer 1992, at 63-70; Eugene F. Brigham, Dilip K. Shome, and Steve R. Vinson, *The Risk Premium Approach to Measuring a Utility's Cost of Equity*, Financial Management, Spring 1985, at 33-45; and Farris M. Maddox, Donna T. Pippert, and Rodney N. Sullivan, *An Empirical Study of Ex Ante Risk Premiums for the Electric Utility Industry*, Financial Management, Autumn 1995, at 89-95.

⁴¹ Calculated as the 30-day average of the Moody's A2 utility bond yield plus one-third the spread of the Moody's Baa2/A2 utility bond yields as of the date of the order.

1

Table 8: Summary of Equity Risk Premium Estimates⁴²

	Current Moody's A3 Utility Yields	Projected Moody's A3 Utility Yields
S&P 500 Utilities Index	5.98%	5.89%
Regression Analysis of Authorized ROEs	<u>4.43%</u>	<u>4.37%</u>
Average	<u>5.21%</u>	<u>5.13%</u>

2 **Q. What are the results of your Risk Premium Model?**

3 A. The results of my RPM can be found on Schedule MRH-4, page 1. When the
4 average ERPs of 5.21 percent and 5.13 percent, found in Table 8 above, are added
5 to their respective current and projected A3 utility bond yields of 5.52 percent and
6 5.60 percent, respectively, it produces RPM-derived ROEs of 10.73 percent.

7

Table 9: Summary of Equity Risk Premium Results⁴³

	Current Moody's A3 Utility Yield	Projected Moody's A3 Utility Yield
Average Equity Risk Premium	5.21%	5.13%
Utility Bond Yield	<u>5.52%</u>	<u>5.60%</u>
Return on Equity	10.73%	10.73%
Risk Premium Derived Return on Equity	<u>10.73%</u>	

8

9 **D. SUMMARY OF THE RESULTS APPLICABLE TO THE UTILITY PROXY**
10 **GROUP**

11 **Q. Please summarize the results of your cost of common equity models as**
12 **applied to the Utility Proxy Group.**

13 A. As shown in Table 10 below, the application of the multiple cost of common equity
14 models to the market data of the Utility Proxy Group results in an indicated range
15 of 10.00 percent to 11.00 percent.

⁴² Schedule MRH-4, page 2.

⁴³ Schedule MRH-4, page 1.

1 **Table 10: Summary of ROE Results Applicable to the Utility Proxy Group⁴⁴**

Discounted Cash Flow ⁴⁵	8.29%	8.51%
Midpoint	8.40%	
Capital Asset Pricing Model ⁴⁶	12.62%	12.61%
Midpoint	12.61%	
Risk Premium Model	<u>10.73%</u>	
Recommended Range Prior to the Application of Company-Specific Adjustments	<u>10.00% - 11.00%</u>	

2 However, as noted above, the use of a Utility Proxy Group cannot fully
3 reflect the risks of CUPA. Therefore, it is necessary to conduct a relative risk
4 analysis between CUPA and the Utility Proxy Group to determine whether
5 additional adjustments need to be made.

6 **VIII. ADDITIONAL RISK FACTORS**

7 **A. SIZE PREMIUM**

8 **Q. Please explain the basis for a size premium for CUPA.**

9 A. Size affects business risk because smaller companies are less able to handle
10 fluctuations in revenues, expenses, and capital outlays than larger companies.
11 Significant events or unexpected capital needs could have more serious
12 consequences for smaller companies that exceed those of larger, more diverse
13 companies. For example, a smaller company that loses several large customers,
14 or requires significant expenditures, ultimately has fewer options in which to
15 generate returns on its investments compared to a larger company with a broad
16 and diverse customer base. As such, investors require an increased return to

⁴⁴ Schedule MRH-1, page 2.

⁴⁵ Mean and median results, respectively.

⁴⁶ Results based on current and projected interest rates, respectively.

1 compensate for this additional risk.

2 That size is an additional risk factor has also been well documented in
3 financial literature. For example, Duff & Phelps (now Kroll) notes:

4 The size effect is based on the empirical observation that companies
5 of smaller size are associated with greater risk and, therefore, have
6 greater cost of capital. The “size” of a company is one of the most
7 important risk elements to consider when developing cost of equity
8 capital estimates for use in valuing a business simply because size
9 has been shown to be a *predictor* of equity returns. In other words,
10 there is a significant (negative) relationship between size and
11 historical equity returns - as size *decreases*, returns tend to *increase*,
12 and vice versa. (emphasis in original)⁴⁷

13 ***

14 Despite many criticisms of the size effect, it continues to be observed
15 in data sources.

16 Similarly, Eugene Brigham states:

17 A number of researchers have observed that portfolios of small-firms
18 (sic) have earned consistently higher average returns than those of
19 large-firm stocks; this is called the “small-firm effect.” On the surface,
20 it would seem to be advantageous to the small firms to provide
21 average returns in a stock market that are higher than those of larger
22 firms. In reality, it is bad news for the small firm; **what the small-
23 firm effect means is that the capital market demands higher
24 returns on stocks of small firms than on otherwise similar
25 stocks of the large firms.** (emphasis added)⁴⁸

26 It is clear from the above that the market compensates investors for taking
27 on small size as a risk factor. Therefore, the size of CUPA relative to the Utility
28 Proxy Group should be considered in determining the Company’s ROE.

29 **Q. How have you calculated the estimated market capitalization for CUPA?**

30 **A.** Because CUPA is not a separately traded entity, it is necessary to estimate an
31 implied stand-alone market capitalization for the Company. To do so, I applied the

⁴⁷ Kroll, Cost of Capital Navigator: U.S. Cost of Capital Module, Size as a Predictor of Returns, at 1.
⁴⁸ Eugene F. Brigham, Fundamentals of Financial Management, Fifth Edition (The Dryden Press, 1989), at 623.

1 median market-to-book (“M/B”) ratio for the Utility Proxy Group of 2.61 to CUPA’s
2 implied common equity of \$16.21 million.⁴⁹ Applying the proxy group M/B ratio to
3 that amount results in an implied market capitalization of \$42.38 million.⁵⁰

4 **Q. What is the applicable size premium for CUPA?**

5 A. In its *Cost of Capital Navigator*, Kroll calculates the size premium for deciles of
6 market capitalizations relative to the S&P 500. As shown on Schedule MRH-5, as
7 of July 14, 2023, the median market capitalization of the Utility Proxy Group is
8 approximately \$3.093 billion, which corresponds to the 5th decile, or a size
9 premium of 0.93 percent, based on Kroll’s market capitalization data. The implied
10 market capitalization for CUPA as noted earlier is approximately \$42.38 million,
11 which falls within the 10th decile and corresponds to a size premium of 4.83
12 percent. The difference between those size premiums is 3.90 percent (4.83
13 percent – 0.93 percent).

14 **Q. Have you applied a size premium of 3.90 percent in your recommendation?**

15 A. No. As noted above, I conservatively applied a size premium of 0.60 percent,
16 which accounts for CUPA’s smaller size relative to the Utility Proxy Group.

17 **Q. What is the indicated range of common equity cost rates applicable to**
18 **CUPA?**

19 A. Adding the 0.60 percent size premium to the common equity cost rates applicable
20 to the Utility Proxy Group results in a range of common equity cost rates applicable
21 to CUPA of 10.60 percent to 11.60 percent. Based on that range, the Company

⁴⁹ Schedule MRH-5; calculated as CUPA’s proposed rate base multiplied by common equity ratio.
⁵⁰ Schedule MRH-5.

1 requests an ROE of 10.60 percent, which is at the bottom end of my recommended
2 range.

3 **IX. SUMMARY AND CONCLUSION**

4 **Q. Please summarize your recommendation of the appropriate weighted**
5 **average cost of capital for the Company.**

6 A. I recommend the Commission authorize a WACC of 7.92 percent for CUPA. My
7 recommendation takes into consideration a range of well-documented analytical
8 models, which are applied to relevant market data in determining the appropriate
9 range of common equity cost rates for the Company. My recommendation also
10 takes into account CRU US's actual capital structure of 50.00 percent debt and
11 50.00 percent equity as is consistent with the Utility Proxy Group. Based on those
12 assessments, the appropriate WACC for CUPA is 7.92 percent.

13 **Q. Does this conclude your Direct Testimony?**

14 A. Yes, it does.

Summary

Matthew is an experienced consultant and a Certified Rate of Return Analyst (CRRA). Matthew joined ScottMadden in 2017 and has provided written testimony as an expert witness on several occasions regarding rate of return. He has also authored and co-authored valuation reports on several occasions and provided primary support on numerous occasions. In addition, he has extensive experience working across a variety of regulatory matters, having supported over 100 proceedings and filings. Mr. Howard earned a B.A. in psychology from the University of Colorado and an M.B.A. with honors, concentrating in finance, from Babson College. Mr. Howard also has experience managing funds for Babson College's endowment and conducting investment research at an investment advisory during a summer internship.

Areas of Specialization

- Return on Equity
- Valuation
- Capital structure
- Rates and regulation
- Business risk assessment
- Capital market assessment
- Financial modeling

Recent Assignments

- Maintains the benchmark index against which the Hennessy Gas Utility Mutual Fund performance is measured
- Provided written expert testimony on return on equity and capital structure
- Provides ongoing primary support across various return on equity proceedings

EXPERT WITNESS TESTIMONY LISTING

Sponsor Company	Date Filed	Docket No.	Subject Matter
<i>Kansas Corporation Commission</i>			
Atmos Energy Corporation	09/2022	23-ATMG-359-RTS	Return on Equity, Capital Structure
<i>Louisiana Public Service Commission</i>			
Atmos Energy Corporation	01/2023	U-36658	Return on Equity
<i>Maine Public Utilities Commission</i>			
The Maine Water Company	07/2023	2023-00065	Return on Equity
<i>Maryland Public Service Commission</i>			
Maryland Water Service	09/2021	Case No. 9671	Return on Equity
<i>Michigan Public Service Commission</i>			
Alpena Power Company	06/2021	Case No. U-21045	Rate of Return
<i>Virginia State Corporation Commission</i>			
Atmos Energy Corporation	06/2023	PUR-2023-00008	Return on Equity

PRIMARY TESTIMONY SUPPORT EXPERIENCE

Sponsor Company	Date Filed	Docket No.	Subject Matter
<i>Alberta Utilities Commission</i>			
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	01/2020	Proceeding ID. 24110	Return on Equity, Capital Structure

Sponsor Company	Date Filed	Docket No.	Subject Matter
Arizona Corporation Commission			
EPCOR Water Arizona Inc	08/2022	Docket No. WS-01303A-22-0236	Return on Equity
EPCOR Water Arizona Inc	06/2020	Docket No. WS-01303A-20-0177	Return on Equity
Arizona Water Company – Western Group	12/2019	Docket No. W-01445A-19-0278	Return on Equity
Southwest Gas Corporation	05/2019	Docket No. G-01551A-19-0055	Return on Equity
Arkansas Public Service Commission			
Southwestern Electric Power Company	07/2021	Docket No. 20-070-U	Return on Equity
CenterPoint Energy Resources Corp.	05/2021	Docket No. 21-004-U	Return on Equity
Entergy Arkansas, LLC	11/2020	Docket No. 16-036-FR	Return on Equity
Southwestern Electric Power Company	02/2019	Docket No. 19-008-U	Return on Equity
Liberty Utilities (Pine Bluff Water) Inc.	10/2018	Docket No. 18-027-U	Return on Equity
California Public Utilities Commission			
Southwest Gas Corporation	08/2019	Docket No. A-19-08-015	Return on Equity, Capital Structure
Colorado Public Utilities Commission			
Atmos Energy Corporation	08/2022	Proceeding No. 22AL-0348G	Return on Equity
District of Columbia Public Service Commission			
Washington Gas Light Company	01/2020	Formal Case No. 1162	Return on Equity
Potomac Electric Power Company	05/2019	Formal Case No. 1156	Return on Equity
Federal Energy Regulatory Commission			
LS Power Grid California, LLC	10/2020	Docket No. ER21-195-000	Return on Equity
LS Power Grid New York Corporation I	12/2019	Docket No. ER20-716-000	Return on Equity
Duke Energy Progress, LLC	11/2019	Docket No. EL20-4-000	Respond to Compliant Testimony Regarding Return on Equity
Florida Public Service Commission			
Utilities, Inc. of Florida	06/2020	Docket No. 20200139	Return on Equity
Hawaii Public Utilities Commission			
Launiupoko Irrigation Co., Inc.	12/2020	Docket No. 2020-0217	Return on Equity, Capital Structure
Kansas Corporation Commission			
Empire District Electric Company	02/2019	Docket No. 19-EPDE-223-RTS	Return on Equity
Kentucky Public Service Commission			
Atmos Energy Corporation	07/2022	Case No. 2022-00222	Return on Equity
Louisiana Public Service Commission			
Southwestern Electric Power Company	12/2020	Docket No. U-35441	Return on Equity
Maryland Public Service Commission			
Washington Gas Light Company	04/2019	Case No. 9605	Return on Equity
Potomac Edison Company	08/2018	Case No. 9490	Return on Equity
Massachusetts Department of Public Utilities			
NSTAR Electric Company d/b/a Eversource Energy	11/2018	DPU 18-76/DPU 18-77/DPU 18-78	Response to Direct Testimony by Attorney General Witness regarding Remuneration Rate Section 83C

Sponsor Company	Date Filed	Docket No.	Subject Matter
Michigan Public Service Commission			
Indiana Michigan Power Company	06/2019	Case No. U-20359	Return on Equity
SEMCO Energy Gas Company	05/2019	Case No. U-20479	Return on Equity
Missouri Public Service Commission			
Spire Missouri Inc.	12/2020	Case No. GR-2021-0108	Return on Equity
Nevada Public Utilities Commission			
Southwest Gas Corporation	02/2020	Docket No. 20-02023	Return on Equity
North Carolina Utilities Commission			
Piedmont Natural Gas Company, Inc.	04/2019	Docket No. G-9, Sub 743	Return on Equity
Aqua North Carolina, Inc.	07/2018	Docket No. W-218, Sub 497	Return on Equity
Oklahoma Corporation Commission			
Empire District Electric Company	03/2019	Cause No. PUB 201800133	Return on Equity
Pennsylvania Public Utility Commission			
Borough of Ambler	06/2022	Docket No. R-2022-3031704	Rate of Return
Citizens' Electric Company of Lewisburg	05/2022	Docket No. R-2022-3032369	Rate of Return
Valley Energy Company	05/2022	Docket No. R-2022-3032300	Rate of Return
Vicinity Energy Philadelphia, Inc.	04/2021	Docket No. R-2021-3024060	Rate of Return
Public Utility Commission of Texas			
Oncor Electric Delivery Company LLC	05/2022	Docket No. 53601	Return on Equity
Southwestern Electric Power Company	10/2020	Docket No. 51415	Rate of Return
CenterPoint Energy Houston Electric LLC	02/2019	Docket No. 49421	Return on Equity
Entergy Texas, Inc.	05/2018	Docket No. 48371	Return on Equity
Texas Railroad Commission			
EPCOR Gas Texas Inc.	06/2020	GUD 10988	Return on Equity, Capital Structure, Cost of Debt
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	10/2019	GUD 10920	Return on Equity, Capital Structure, Cost of Debt
Atmos Energy Corporation – Mid-Tex Division	10/2018	GUD 10779	Return on Equity, Capital Structure
Atmos Energy Corporation – West Texas Division	06/2018	GUD 10743	Return on Equity
Atmos Energy Corporation – Mid-Texas Division	06/2018	GUD 10742	Return on Equity

SECONDARY TESTIMONY SUPPORT EXPERIENCE

Sponsor Company	Sponsor Company	Sponsor Company
AEP Texas Inc.	Ameren Illinois Company d/b/a Ameren Illinois	Aqua Virginia, Inc.
Arizona Water Company – Northern Group	Atlantic City Electric Company	Boston Gas Company and Colonial Gas Company d/b/a National Grid
Carolina Water Service, Inc. of North Carolina	Citizens' Electric Company of Lewisburg, PA, Wellsboro Electric Company and Valley Energy Company	Colorado Natural Gas, Inc.
Connecticut Light and Power Company	Cook Inlet Natural Gas Storage Alaska, LLC	Delmarva Power & Light Company
Dominion Energy North Carolina	Duke Energy Carolinas, LLC	Duke Energy Indiana, Inc.
El Paso Electric Company	Elizabethtown Gas Company	Emera Maine
Entergy New Orleans, LLC	Fitchburg Gas and Electric Light Company	Hawaiian Electric Company, Inc.
Hawai'i Electric Light Company, Inc.	Hope Gas, Inc., d/b/a Dominion Energy West Virginia	Jersey Central Power & Light
Kansas City Power & Light Company	Laclede Gas Company/Missouri Gas Energy	Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid	Maui Electric Company, Limited
Narragansett Electric Company d/b/a National Grid	Northern Utilities, Inc. d/b/a Unitil	NSTAR Gas Company d/b/a Eversource Energy
Otter Tail Power Company	Potomac Electric Power Company	South Carolina Electric & Gas
Southwestern Public Service Company	SUEZ Water Pennsylvania Inc.	Summit Natural Gas of Missouri, Inc.
Summit Utilities, Inc.	Texas-New Mexico Power Company	Union Electric Company d/b/a Ameren Missouri
Virginia Electric and Power Company	Virginia Natural Gas	Westar Energy

Community Utilities of Pennsylvania, Inc.
Table of Contents
Supporting Schedules Accompanying the Direct Testimony of
Matthew R. Howard

	<u>Schedule</u>
Cost of Capital Summary and Cost of Common Equity Model Results	MRH-1
Constant Growth Discounted Cash Flow Model	MRH-2
Capital Asset Pricing Model	MRH-3
Risk Premium Model	MRH-4
Size Premium Analysis	MRH-5

Community Utilities of Pennsylvania, Inc.
Cost of Capital Summary

<u>Type of Capital</u>	<u>Ratio [1]</u>	<u>Cost Rate</u>		<u>Weighted Cost Rate</u>
Long-Term Debt	50.00%	5.24%	[1]	2.62%
Common Equity	<u>50.00%</u>	10.60%	[2]	<u>5.30%</u>
Total	<u>100.00%</u>			<u>7.92%</u>

Notes:

[1] Company Provided.

[2] Page 2 of this Schedule.

Community Utilities of Pennsylvania, Inc.
Summary of Common Equity Cost Rate

DCF	8.29%	8.51%	[1]
Midpoint		8.40%	
CAPM	12.62%	[2]	12.61%
Midpoint		12.61%	[3]
Risk Premium		<u>10.73%</u>	[4]
Recommended Range Prior to the Application of a Size Premium		10.00% - 11.00%	
Size Premium		0.60%	[5]
Recommended Range Applicable to Community Utilities of Pennsylvania, Inc.		10.60% - 11.60%	
Requested Cost of Common Equity		10.60%	

Notes:

[1] Schedule MRH-2.

[2] Page 1 of Schedule MRH-3; Average Result Based on Current Interest Rates.

[3] Page 1 of Schedule MRH-3; Average Result Based on Projected Interest Rates.

[4] Page 1 of Schedule MRH-4.

[5] Adjustment to reflect the Company's greater risk relative to the Utility Proxy Group as detailed in Mr. Howard's Direct Testimony.

Community Utilities of Pennsylvania, Inc.
Capital Structures for Fiscal Year 2022
for the Utility Proxy Group

2022

American States Water Company

Long-Term Debt	38.65 %
Preferred Stock	0.00
Common Equity	61.35
Total Capital	100.00 %

American Water Works Company, Inc.

Long-Term Debt	59.29 %
Preferred Stock	0.02
Common Equity	40.70
Total Capital	100.00 %

California Water Service Group

Long-Term Debt	44.39 %
Preferred Stock	0.00
Common Equity	55.61
Total Capital	100.00 %

Essential Utilities Inc.

Long-Term Debt	54.99 %
Preferred Stock	0.00
Common Equity	45.01
Total Capital	100.00 %

Middlesex Water Company

Long-Term Debt	43.33 %
Preferred Stock	0.29
Common Equity	56.37
Total Capital	100.00 %

SJW Group

Long-Term Debt	57.39 %
Preferred Stock	0.00
Common Equity	42.61
Total Capital	100.00 %

Average

Long-Term Debt	49.67 %
Preferred Stock	0.05
Common Equity	50.27
Total Capital	100.00 %

Source of Information
Annual Forms 10-K

Community Utilities of Pennsylvania, Inc.
Constant Growth Discounted Cash Flow Model

Company	Ticker	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Annualized Dividend	Average Stock Price	Dividend Yield	Expected Dividend Yield	Zacks Earnings Growth	First Call Earnings Growth	Value Line Earnings Growth	Average Earnings Growth	Mean ROE
American States Water Company	AWR	\$1.59	\$87.49	1.82%	1.87%	6.30%	4.40%	6.50%	5.73%	7.60%
American Water Works Company, Inc.	AWK	\$2.83	\$144.91	1.95%	2.02%	8.20%	8.28%	3.00%	6.49%	8.51%
California Water Service Group	CWT	\$1.04	\$52.72	1.97%	2.04%	NA	7.50%	6.50%	7.00%	9.04%
Essential Utilities Inc.	WTRG	\$1.15	\$40.61	2.83%	2.91%	5.60%	5.40%	7.50%	6.17%	9.08%
Middlesex Water Company	MSEX	\$1.25	\$80.86	1.55%	1.58%	NA	2.70%	5.00%	3.85%	5.43%
SJW Group	SJW	\$1.52	\$71.43	2.13%	2.20%	NA	6.10%	6.50%	6.30%	8.50%
Mean				2.04%	2.10%	6.70%	5.73%	5.83%	5.92%	8.03%
Median				1.96%	2.03%	6.30%	5.75%	6.50%	6.23%	8.50%
Mean Excluding Middlesex's DCF Result										8.55%
Median Excluding Middlesex's DCF Result										8.51%
Indicated Mean										8.29%
Indicated Median										8.51%

Notes:

- [1] Source: Bloomberg Professional
- [2] Source: Bloomberg Professional, equals 30-trading day average as of July 14, 2023
- [3] Equals [1] / [2]
- [4] Equals [3] x (1 + 0.5 x [8])
- [5] Source: Zacks
- [6] Source: Yahoo! Finance
- [7] Source: Value Line
- [8] Equals Average([5], [6], [7])
- [9] Equals [4] + [8]

Community Utilities of Pennsylvania, Inc.
Capital Asset Pricing Model

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Company	Average Beta Coefficient	Average Market Return	Current Risk-Free Rate	Market Risk Premium	CAPM	ECAPM	Average
American States Water Company	0.69	15.10%	3.90%	11.20%	11.62%	12.49%	12.05%
American Water Works Company, Inc.	0.92	15.10%	3.90%	11.20%	14.15%	14.39%	14.27%
California Water Service Group	0.72	15.10%	3.90%	11.20%	12.00%	12.77%	12.39%
Essential Utilities Inc.	0.87	15.10%	3.90%	11.20%	13.68%	14.04%	13.86%
Middlesex Water Company	0.72	15.10%	3.90%	11.20%	11.93%	12.72%	12.33%
SIW Group	0.72	15.10%	3.90%	11.20%	11.95%	12.74%	12.34%
Mean					12.55%	13.19%	12.87%
Median					11.97%	12.76%	12.36%
Company	Average Beta Coefficient	Average Market Return	Projected Risk-Free Rate	Market Risk Premium	CAPM	ECAPM	Average
American States Water Company	0.69	15.10%	3.85%	11.25%	11.60%	12.48%	12.04%
American Water Works Company, Inc.	0.92	15.10%	3.85%	11.25%	14.15%	14.39%	14.27%
California Water Service Group	0.72	15.10%	3.85%	11.25%	11.98%	12.76%	12.37%
Essential Utilities Inc.	0.87	15.10%	3.85%	11.25%	13.67%	14.03%	13.85%
Middlesex Water Company	0.72	15.10%	3.85%	11.25%	11.92%	12.71%	12.31%
SIW Group	0.72	15.10%	3.85%	11.25%	11.93%	12.73%	12.33%
Mean					12.54%	13.18%	12.86%
Median					11.96%	12.74%	12.35%

Notes:

- [1] Source: Page 3 of this Schedule
- [2] Source: Page 2 of this Schedule
- [3] Current: 30-day average 30-year Treasury yield as of July 14, 2023 from Bloomberg Professional; Projected: *Blue Chip Financial Forecasts* Vol. 42, No. 7, June 31, 2023 at 2 and Vol. 42, No. 6, June 1, 2023 at 14 for the six quarters ending Q4 2024, and the periods 2025-2029 and 2030-2034.
- [4] Equals [2] - [3]
- [5] Equals [4] x [1] + [3]
- [6] Equals (([4] x [1]) x 0.75) + (([4] x 0.25)) + [3]
- [7] = Average [5], [6]

Community Utilities of Pennsylvania, Inc.
Market Returns

<u>Ex-Ante Market Return</u>	
Market DCF - Bloomberg	16.04% [1]
Market DCF - Value Line	14.14% [2]
Market DCF - Value Line Summary & Index	15.13% [3]
Average Market Return	<u>15.10%</u>

Notes:

[1] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P 500 using data from Bloomberg Professional.

[2] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P 500 using data from Value Line.

[3] Based on the application of the average three- to five-year median market price appreciation by Value Line for the seven weeks ended July 14, 2023 plus an average of the median estimated dividend yield of the 1,700 firms covered by Value Line Standard Edition.

Community Utilities of Pennsylvania, Inc.
Bloomberg and Value Line Beta Coefficients

Company	Ticker	[1]	[2]
		Bloomberg	Value Line
American States Water Company	AWR	0.73	0.65
American Water Works Company, Inc.	AWK	0.93	0.90
California Water Service Group	CWT	0.75	0.70
Essential Utilities Inc.	WTRG	0.80	0.95
Middlesex Water Company	MSEX	0.73	0.70
SJW Group	SJW	0.64	0.80
Mean		0.76	0.78

Notes:

[1] Source: Bloomberg Professional

[2] Source: Value Line

Community Utilities of Pennsylvania, Inc.
Risk Premium Summary

	Risk Premium over Current Moody's A3 Utility Bond Yield	Risk Premium over Projected Moody's A3 Utility Bond Yield	
Average Equity Risk Premium	5.21%	5.13%	[1]
Utility Bond Yield	5.52%	5.60%	[2]
Return on Equity	10.73%	10.73%	
Average	10.73%		

Notes:

[1] Page 2 of this Schedule

[2] Page 3 of this Schedule

Community Utilities of Pennsylvania, Inc.
Summary of Equity Risk Premium Estimates

<u>Equity Risk Premium</u>	<u>Risk Premium over Current Moody's A3 Utility Bond Yield</u>	<u>Risk Premium over Projected Moody's A3 Utility Bond Yield</u>	
Predicted Risk Premium Based on the S&P Utilities Index	5.98%	5.89%	[1]
Predicted Risk Premium Based on Regression Analysis of Water/Wastewater Utility Rates Cases 2008 - 2023	4.43%	4.37%	[2]
Average	<u>5.21%</u>	<u>5.13%</u>	

Notes:

[1] Page 6 of this Schedule

[2] Page 9 of this Schedule

Community Utilities of Pennsylvania, Inc.
Moody's Bond Yields

[1]	[2]	[3]	[4]	[5]
Moody's Aaa Corporate Bond Yield	Moody's A2 Utility Bond Yield	Moody's A2 Utility/Aaa Corporate Spread	Moody's Baa2 Utility Bond Yield	Moody's Baa2 Utility/A2 Utility Spread
4.67%	5.40%	0.74%	5.75%	0.34%
	[6] Projected Moody's Aaa Corporate Bond Yield	[7] Projected Moody's A2 Utility Bond Yield	[8] Current Moody's A3 Utility Bond Yield	[9] Projected Moody's A3 Utility Bond Yield
	4.75%	5.49%	5.52%	5.60%

Notes:

[1] Source: Bloomberg Professional; 30-Day Average as of July 14, 2023

[2] Source: Bloomberg Professional; 30-Day Average as of July 14, 2023

[3] = [2] - [1]

[4] Source: Bloomberg Professional; 30-Day Average as of July 14, 2023

[5] = [4] - [2]

[6] *Blue Chip Financial Forecasts*, Vol. 42, No. 7, June 31, 2023 at 2 and Vol. 42, No.6, June 1, 2023 at 14 for the six quarters ending Q4 2024, and the periods 2025-2029 and 2030-2034.

[7] = [6] + [3]

[8] = [2] + [5] / 3

[9] = [7] + [5] / 3

Community Utilities of Pennsylvania, Inc.
Moody's and S&P Proxy Group Issuer Ratings

Company	Ticker	Moody's [1]	Numerical Weighting [2]	S&P [1]	Numerical Weighting [2]
American States Water Company	AWR	A2	6.0	A+	5.0
American Water Works Company, Inc.	AWK	A3	7.0	A	6.0
California Water Service Group	CWT	NR	NA	A+	5.0
Essential Utilities Inc.	WTRG	Baa1	8.0	A	6.0
Middlesex Water Company	MSEX	NR	NA	A	6.0
SJW Group	SJW	NR	NA	A-	7.0
Proxy Rating		A3	7.00	A	5.83

Notes:

- [1] Source: S&P Global Market Intelligence; Moody's Investor Services
Ratings are the average of each company's utility operating subsidiaries.
- [2] From page 5 of this Schedule

Numerical Assignment for Moody's and Standard & Poor's Bond Ratings

<u>Moody's Bond Rating</u>	<u>Numerical Bond Weighting</u>	<u>Standard & Poor's Bond Rating</u>
Aaa	1	AAA
Aa1	2	AA+
Aa2	3	AA
Aa3	4	AA-
A1	5	A+
A2	6	A
A3	7	A-
Baa1	8	BBB+
Baa2	9	BBB
Baa3	10	BBB-
Ba1	11	BB+
Ba2	12	BB
Ba3	13	BB-
B1	14	B+
B2	15	B
B3	16	B-

Community Utilities of Pennsylvania, Inc.
Summary of Equity Risk Premium Estimates Based on the S&P Utilities Index

<u>Equity Risk Premium</u>	<u>Risk Premium over Current Moody's A3 Utility Bond Yield</u>	<u>Risk Premium over Projected Moody's A3 Utility Bond Yield</u>	
Predicted Risk Premium Based on Constant Growth DCF Applied to S&P Utilities Index	4.49%	4.40%	[1]
Predicted Risk Premium Based on CAPM Applied to S&P Utilities Index	7.48%	7.39%	[2]
Average	<u>5.98%</u>	<u>5.89%</u>	

Notes:

[1] Page 7 of this Schedule

[2] Page 8 of this Schedule

Community Utilities of Pennsylvania, Inc.
S&P Utilities Index DCF-Derived Equity Risk Premium

<u>Ex-Ante Return</u>	<u>Bloomberg</u>	<u>Value Line</u>
S&P Utilities Index DCF	4.25% [1]	10.00% [2]
Current Moody's A3 Utility Bond Yield	5.52% [3]	5.52% [3]
Projected Moody's A3 Utility Bond Yield	<u>5.60% [4]</u>	<u>5.60% [4]</u>
Risk Premium over Current Moody's A3 Utility Bond Yield	<u>NMF [5]</u>	<u>4.49% [6]</u>
Risk Premium over Projected Moody's A3 Utility Bond Yield	<u>NMF [5]</u>	<u>4.40% [7]</u>

Notes:

[1] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P Utilities Index using data from Bloomberg Professional.

[2] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P Utilities Index using data from Value Line.

[3] From page 3 of this Schedule; Column [8]

[4] From page 3 of this Schedule; Column [9]

[5] Bloomberg-based S&P Utilities Index implied ERP results in a negative risk premium and is inconsistent with financial theory.

[6] = S&P Utilities Index DCF Return minus Current Moody's A3 Utility Bond Yield

[7] = S&P Utilities Index DCF Return minus Projected Moody's A3 Utility Bond Yield

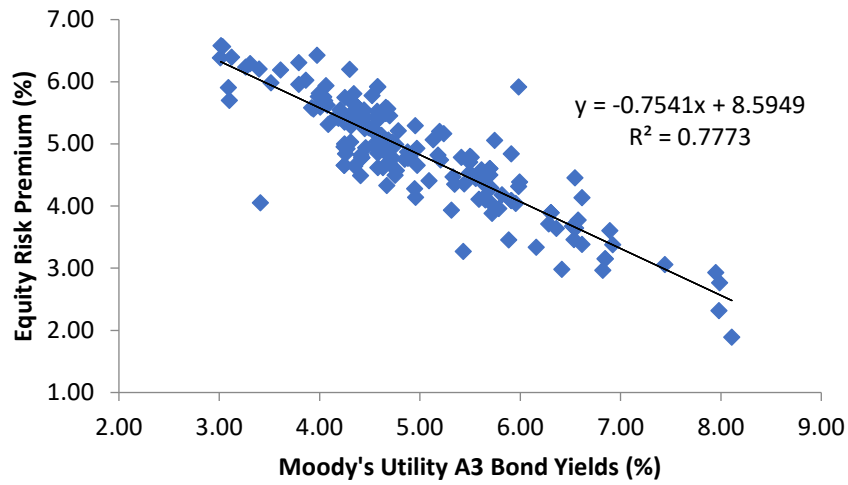
Community Utilities of Pennsylvania, Inc.
S&P Utilities Capital Asset Pricing Model Derived Equity Risk Premium

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Company	Average Beta Coefficient	Average Market Return	Risk-Free Rate	Market Risk Premium	Expected Return on the S&P Utilities Index Based on CAPM	Expected Return on the S&P Utilities Index Based on ECAPM
S&P Utilities Index - Current Risk-Free Rate	0.79	15.10%	3.90%	11.20%	12.70%	13.30%
S&P Utilities Index - Projected Risk-Free Rate	0.79	15.10%	3.85%	11.25%	12.69%	13.29%
				Current Moody's A3 Utility Bond Yield		5.52%
				Projected Moody's A3 Utility Bond Yield		5.60%
				Risk Premium over Current Moody's A3 Utility Bond Yield		7.48%
				Risk Premium over Projected Moody's A3 Utility Bond Yield		7.39%

Notes:

- [1] Average of Weighted Beta coefficients for the S&P Utilities Index based on data from Bloomberg Professional and Value Line.
- [2] Source: Page 2 of Schedule MRH-3
- [3] Source: Page 1 of Schedule MRH-3
- [4] Equals [2] - [3]
- [5] Equals [4] x [1] + [3]
- [6] Equals $([4] \times [1]) \times 0.75 + ([4] \times 0.25) + [3]$
- [7] Average [5], [6]
- [8] From page 3 of this Schedule; Column [8]
- [9] From page 3 of this Schedule; Column [9]
- [10] = Average expected return on the S&P Utilities Index ([7]) based on current risk-free rate minus current Moody's A3 utility bond yield ([8])
- [11] = Average expected return on the S&P Utilities Index ([7]) based on projected risk-free rate minus projected Moody's A3 utility bond yield ([9])

Community Utilities of Pennsylvania, Inc.
Risk Premium Based on Authorized Returns 2008 - 2023



	[1]	[2]	[3]	[4]
	<u>Constant</u>	<u>Slope</u>	<u>Moody's A3 Utility Bond Yield</u>	<u>Equity Risk Premium</u>
Current Moody's A3 Utility Bond Yield	8.5949 %	-0.7541 %	5.52 %	4.43 %
Projected Moody's A3 Utility Bond Yield	8.5949 %	-0.7541 %	5.60 %	4.37 %

Notes:

[1] Constant derived from a linear regression of equity risk premiums and monthly Moody's A3 utility bond yields; equity risk premium calculated as authorized ROEs for water and wastewater utilities less 30-day average Moody's A3 utility bond yields available on date of order.

[2] Slope derived from a linear regression of equity risk premiums and monthly Moody's A3 utility bond yields; equity risk premium calculated as authorized ROEs for water and wastewater utilities less 30-day average Moody's A3 utility bond yields available on date of order.

[3] Source: Page 3 of this Schedule; Columns [8], [9]

[4] = [1] + ([2] x [3])

[5] Source: Regulatory Research Associates

Community Utilities of Pennsylvania, Inc.
Small Size Premium

	[1]
	(\$Mil)
Community Utilities of Pennsylvania, Inc.	\$16.21
Average Market to Book for Utility Proxy Group	2.61
Community Utilities of Pennsylvania, Inc. Implied Market Capitalization	\$42.38

Company Name	Ticker	[2]	[3]
		Market Cap (\$Mil)	Market to Book Ratio
American States Water Company	AWR	\$3,234.9	4.43
American Water Works Company, Inc.	AWK	\$28,205.7	2.95
California Water Service Group	CWT	\$2,952.0	2.27
Essential Utilities Inc.	WTRG	\$10,735.2	1.95
Middlesex Water Company	MSEX	\$1,429.6	3.54
SJW Group	SJW	\$2,244.8	1.95
Median		\$3,093.49	2.61

Market Capitalization (\$Mil) [4]				
Decile	Low	High	Size Premium	
1	\$ 31,549.077	\$ 2,203,381.286	-0.26%	
2	\$ 12,372.885	\$ 31,316.513	0.45%	
3	\$ 5,918.981	\$ 12,323.854	0.57%	
4	\$ 3,770.176	\$ 5,916.017	0.58%	
5	\$ 2,365.425	\$ 3,769.877	0.93%	
6	\$ 1,389.851	\$ 2,365.076	1.16%	
7	\$ 789.019	\$ 1,389.118	1.37%	
8	\$ 377.076	\$ 782.383	1.18%	
9	\$ 218.389	\$ 373.879	2.15%	
10	\$ 2.015	\$ 218.227	4.83%	
Proxy Group Size Premium		\$ 3,093.487	0.93%	
10th Decile Size Premium		\$ 42.384	4.83%	
Difference from Proxy Group			3.90%	

Notes:

- [1] Rate Base Multiplied by Common Equity Ratio
[2] Source: Bloomberg Professional, 30-day average
[3] Source: Bloomberg Professional, 30-day average
[4] Source: Kroll 2023 Cost of Capital Navigator

CUPA STATEMENT NO. 9

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

**DOCKET NO. R-2023-3042804 (WATER)
DOCKET NO. R-2023-3042805 (WASTEWATER)**

CASH WORKING CAPITAL

**DIRECT TESTIMONY
OF
HAROLD WALKER, III**

NOVEMBER 2023

Prepared by:



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1 **I. INTRODUCTION AND QUALIFICATIONS.**

2 **Q. STATE YOUR NAME AND ADDRESS.**

3 A. My name is Harold Walker, III. My business address is 1010 Adams Avenue, Audubon,
4 Pennsylvania, 19403.

5 **Q. WHAT IS YOUR PROFESSION AND BACKGROUND?**

6 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC as Manager,
7 Financial Studies.

8 **Q. BRIEFLY SUMMARIZE YOUR PRIOR WORK AND REGULATORY
9 EXPERIENCE.**

10 A. My educational background, business experience and qualifications are attached hereto as
11 Appendix A.

12 **II. SCOPE OF TESTIMONY**

13 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

14 A. The purpose of my testimony is to recommend an appropriate cash working capital
15 allowance that Community Utilities of Pennsylvania, Inc. (“CUPA” or “Company”) should
16 be afforded an opportunity to earn on as part of its rate base claim. My recommendation
17 is based upon the results of a lead-lag study that was performed under my direct
18 supervision.

19 **Q. HAVE YOU PREPARED AN EXHIBIT PRESENTING THE RESULTS OF YOUR
20 STUDY?**

21 A. Yes. I have prepared Exhibit HW-1 which contains the 29 supporting schedules, identified
22 as Schedule HW-1 through Schedule HW-29, summarizing the Company’s cash working
23 capital requirement in this proceeding.

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III. PRINCIPLES OF CASH WORKING CAPITAL

Q. WOULD YOU PLEASE EXPLAIN THE RATEMAKING PRINCIPLES CONCERNING THE INCLUSION OF WORKING CAPITAL AS AN ELEMENT OF RATE BASE?

A. Yes. The working capital allowance is a component of rate base. A utility’s need for working capital was first recognized in the noted United States Supreme Court case, *Smyth v. Ames*.¹ Among the many benchmarks established in the case was the “property devoted to public use” doctrine as a basis for fixing rates. The case recognized that among the matters to be considered in determining the value of property used was “the sum required to meet operating expenses.”² Since that time, working capital has generally been recognized as a proper item to be included in the rate base on which a utility is entitled to earn a return.

Q. WHAT IS CASH WORKING CAPITAL?

A. Cash working capital is a component of working capital, representing the amount of funds necessary to finance the day-to-day operations of the Company. For ratemaking purposes, cash working capital is included as a component of a utility’s rate base.

Q. WHY IS CASH WORKING CAPITAL INCLUDED AS AN ELEMENT OF RATE BASE?

A. Working capital is included in rate base to compensate investors for the use of their funds

¹ *Smyth v. Ames*, 169 U.S. 466 (1898), overruled on other grounds by *Fed Power Comm’n v. Nat. Gas Pipeline Co. of Am.*, 315 U.S. 575, 586 (1942). Specifically, *Fed. Power Comm’n* departed from the holding in *Smyth* that fair market value in cost of service ratemaking must be used and instead concluded that “[t]he Constitution does not bind rate-making bodies to the service of any single formula or combination of formulas.”

² *Id.* at 547.

1 over and above their investment in plant, and to provide investors with a return on the funds
2 required by the Company for daily operations. Cash working capital bridges the gap
3 between the time when funds are provided to the Company by investors to allow the
4 Company to provide service to customers, and the time revenues are received from
5 customers as reimbursement for these services.

7 **IV. OVERVIEW OF A LEAD-LAG STUDY**

8 **Q. HOW WAS THE CASH WORKING CAPITAL REQUIREMENT DETERMINED?**

9 A. I conducted a lead-lag study to determine CUPA's cash working capital requirement. The
10 lead-lag study in this case measured the level of funding required to operate on a day-to-
11 day basis in a sufficient amount to cover CUPA's operating expenses (O&M and Taxes).
12 This was measured by calculating the net lag between: (1) the amount of time elapsed
13 between the provision of the cost of service and the receipt of the revenue requirement
14 from the Company's customers (known as the revenue lag); and (2) the amount of time
15 elapsed between when the Company receives goods and services used by the Company to
16 provide service and the payment by the Company for those operating expense items
17 (known as the expense lead). The difference between these two elapsed periods of time is
18 known as the "net lag." The net lag was multiplied by the average daily operating expenses
19 (or revenue requirement) to determine the Company's cash working capital requirement.

20 **Q. PLEASE DESCRIBE THE COMPONENTS OF A CASH WORKING CAPITAL**
21 **ANALYSIS.**

22 A. The two primary components of a cash working capital analysis are revenue lags and
23 expense leads. The revenue lag is the elapsed time between when the delivery of a

1 company's product, or provision of service, to its customers occurs and when a company
2 receives payment for the delivery of the product. Investor-provided funds are required to
3 keep a company running during the revenue lag time period, when the revenue stream is
4 temporarily insufficient to finance daily operational needs.

5 As mentioned above, the expense lead is the elapsed time between when a good or
6 service is provided to a company and when a company pays its supplier, or vendor, for the
7 good or service. During the expense lead time period, cash received from customers may
8 temporarily exceed a company's payments to its suppliers for goods or services, and the
9 excess may be used to repay investor-provided funds.

10 The net difference between the revenue lag and expense lead determines a
11 company's cash working capital requirement. Additional details of the revenue lag and the
12 expense lead calculations are provided below.

13 **Q. GENERALLY SPEAKING, HOW DID YOU CALCULATE THE REVENUE LAG?**

14 A. The revenue lag is the sum of three distinct components: the service period lag, the billing
15 lag, and the collection lag.

16 **Q. WHAT IS THE SERVICE PERIOD LAG?**

17 A. The service period lag is the average time between meter readings. The average, or mid-
18 point, between meter readings, based on monthly meter readings, is roughly 15 days. The
19 mid-point service period lag is produced by dividing the service period of roughly 30 days
20 by two.

21 **Q. WHAT IS THE BILLING LAG?**

22 A. The billing lag is the time from the meter reading date to the date the customer is billed.
23 On the customer billing date, the bill is mailed to the customer, and the total billing amount

1 for the cycle is recorded to CUPA's accounts receivable. The bills are prepared and mailed
2 roughly five days after meters are read.

3 **Q. WHAT IS THE COLLECTION LAG?**

4 A. The collection lag is the average number of days from the date the bills are mailed to
5 customers to the date payments are received by CUPA. This was determined by summing
6 the daily accounts receivable balance during the twelve months ended July 31, 2023, and
7 dividing by the sum of the daily receipts for the same period.

8 **Q. GENERALLY SPEAKING, HOW DID YOU CALCULATE THE EXPENSE
9 LEAD?**

10 A. In a lead-lag study, the cost of service, or expense, lead days are calculated for each invoice
11 or account by subtracting the midpoints of the service periods (the service lead) from the
12 date the Company paid the invoices or accounts (the payment lead) and then summing
13 these two data points.

14 The service lead is the average time that a service or good was provided to the
15 Company. If a service or good was provided for 20 days, the 20-day service period is
16 divided by two to produce a midpoint of ten days for the service period lead.

17 The payment lead is the number of days from the midpoint of the service period to
18 the payment date for the service or good. If payment for the service or good was provided
19 on the 30th day and the midpoint of the service period was the 10th day, the payment lead
20 is 20 days (30 days – ten days).

21 **Q. WHY ARE MIDPOINTS USED IN THE CASH WORKING CAPITAL ANALYSIS?**

22 A. Midpoints are used to determine the weighted average period during which a service or
23 good is rendered or provided during the service period, or between meter reads. The

1 midpoint assumes that, on average, service is provided evenly over the service period. For
2 example, if a service is provided over a 30-day period, then on average, 30 days of service
3 was provided evenly for 15 days ($30 \div 2$) of the service period. Mathematically, the
4 midpoint is the weighted average number of days that the full service period number of
5 days (*e.g.*, 30 days) was provided.

6 7 **V. CUPA'S LEAD-LAG STUDY**

8 **Q. DID YOU CONSIDER CUPA'S OVERALL COST OF SERVICE IN YOUR LEAD-**
9 **LAG STUDY?**

10 A. No. I considered only a portion of CUPA's cost of service items in my lead-lag study to
11 be consistent with the lead-lag methodology used in Pennsylvania. In Pennsylvania, lead-
12 lag studies do not include non-cash expense items.

13 A lead-lag study based on O&M and Taxes likely understates the full cash working
14 capital requirement and affords the minimum cash working capital requirement. A lead-
15 lag study based on the entire revenue requirement and cost of service provides a more
16 accurate measure of the cash working capital requirement.

17 **Q. WHAT DATA SET DID YOU UTILIZE IN YOUR LEAD-LAG STUDY?**

18 A. The data sets were selected after developing an understanding of the Company's
19 collections, payment policies, and procedures. To inform my understanding of these items,
20 I requested representative data sets from the Company. Once the requested raw data had
21 been provided, data validation was performed by comparing an actual invoice or a bill with
22 data from the utility's systems to ensure accuracy.

23 The revenue lag data set for the Company was based on an accounts receivable

1 analysis of the beginning balance, the daily charges to this balance as bills were processed
2 and mailed, and the daily receipts for all the days of the year during the 12 months ended
3 July 31, 2023. The revenue lag data set for the Company also included an analysis of the
4 cycle billing, the beginning and ending service dates (meter read dates), and the date bills
5 were mailed (or posted).

6 The expense lead data set was based on information generated from the Company's
7 central accounts payable system. The expense lead data sets for the 12 months ended July
8 31, 2023, were analyzed to develop the service beginning and ending dates, the amount
9 purchased, and the date of payment. For some of the larger expense and tax accounts (line
10 items), we randomly sampled the invoices to gather the required information. In instances
11 where there were large differences in the dollar amount of the invoices in a single expense
12 category, sampling was focused on the largest invoices within the expense category. For
13 example, the larger "utility-electric power O&M expenses" accounts were sampled instead
14 of the smaller accounts. In total, the samples analyzed averaged 94% of the Company's
15 O&M expense and tax dollars.³

³ As shown on page 2 of Schedule HW-3, the sampling for the total expense and tax dollars paid totaled 94% and reflected a range of sampling from 14% to over 100% of the total line-item dollars (or expenses). Sampling of total line-item dollars greater than 100% of the expense occurred for those line items which included expense items (i.e., insurance) paid at the parent level and allocated to CUPA, capitalized line items, and/or cash payment verses accrual expense amounts.

1 **Q. WHAT TIME PERIOD DOES YOUR LEAD-LAG STUDY ENCOMPASS?**

2 A. The lead-lag study in this case analyzed the net revenues and the associated net cost of
3 service during the 12 months ended July 31, 2023, to derive the lag (lead) days for the
4 revenue requirement and the related cost of service line items.

5 **Q. HOW WERE THE REVENUE LAG DAYS AND EXPENSE LEAD DAYS USED
6 TO CALCULATE CUPA'S CASH WORKING CAPITAL REQUIREMENT?**

7 A. For each cost of service line item, the lead days (expense) were subtracted from the lag
8 days (revenue) to determine the net lag days for that cost of service line item. Next, the
9 net lag days for that cost of service line item was multiplied by the average O&M and
10 Taxes expense per day (expenses / 365 days) line item to produce the cash working capital
11 required for each cost of service line item. This process was followed for each cost of
12 service line item. Finally, the cash working capital requirement of each cost of service line
13 item were totaled (summed) to calculate CUPA's total cash working capital requirement.

14

15 **VI. RESULTS OF THE LEAD-LAG STUDY**

16 **Q. WHAT ARE THE RESULTS OF THE LEAD-LAG STUDY?**

17 A. The lead-lag schedules are set forth in Schedule HW-1 through Schedule HW-29 provided
18 in my Exhibit HW-1. Schedule HW-1 summarizes CUPA's cash working capital
19 requirements. As shown on Schedule HW-1, I determine the Company's working capital
20 for the pro forma historic test year ("HTY"), the future test year ("FTY"), and the fully
21 projected future test year ("FPFTY"). The cash working capital for HTY is \$877,052. The
22 cash working capital requirement for FTY is \$939,911 and the cash working capital

1 requirement for FPFTY is \$982,701.⁴

2 **Q. PLEASE DESCRIBE SCHEDULE HW-1.**

3 A. As shown on Schedule HW-1, the cash working capital requirement is based on the net lag
4 days required to finance each cost of service line item. The net lag day calculations are a
5 result of subtracting their respective expense lead days from the revenue lag days to
6 determine the appropriate net lag days, which was multiplied by the average O&M and
7 Taxes expense per day (expenses / 365 days) line item. The lag days for the receipt of the
8 revenue requirement is developed on Schedule HW-2. The lead days for the cost of service
9 line items are developed on Schedules HW-4 through HW-29, and the schedule references
10 for the lead days for the cost of service line items is shown on page 1 of Schedule HW-3.

11 **Q. PLEASE EXPLAIN THE PROCEDURES USED TO DETERMINE CUPA'S CASH**
12 **WORKING CAPITAL REQUIREMENT SHOWN ON SCHEDULE HW-1.**

13 A. The process used to determine CUPA's cash working capital requirement, shown on
14 Schedule HW-1, is generally the same for each line item shown. Because the process is
15 generally the same, I will discuss the purchased power expense line item (first line item)
16 as a means of explaining the methodology used for each line item.⁵

17 The purchased power expense line item amount of \$266,877 (HTY) was divided
18 by 365 days to determine a daily purchased power expense, which was multiplied by the
19 33.5 net lag days to determine the HTY cash working capital required amount, \$24,494
20 ($\$266,877 \div 365 = \$731.17 \times 33.5 = \$24,494$). The net lag days of 33.5 were determined

⁴ As shown on page 2 of Schedule HW-1, the Water Operations' cash working capital for HTY is \$380,322, FTY is \$388,615 and the cash working capital requirement for FPFTY is \$406,172. As shown on page 3 of Schedule HW-1, the Sewer Operations' cash working capital for HTY is \$496,728, FTY is \$551,294 and the cash working capital requirement for FPFTY is \$576,529.

⁵ All cost of service expense line items were handled in an identical manner.

1 by subtracting the purchased power expense lead days of 57.5 from the 91.0-day revenue
2 lag (91.0 lag days – 57.5 lead days = 33.5 net lag days).

3 A similar process was followed for each cost of service line item. The cash working
4 capital requirement of all line items were totaled (summed) to calculate CUPA's \$877,052
5 total HTY cash working capital requirement. A similar procedure was followed to calculate
6 CUPA's FTY cash working capital requirement and FPFTY cash working capital
7 requirement.

8 **Q. PLEASE EXPLAIN THE PROCEDURES USED TO DETERMINE THE**
9 **REVENUE LAG.**

10 A. Schedule HW-2 shows the development of the 91.0-day lag for the Company's revenue
11 requirement. The Company's 91.0-day revenue lag is developed on page 1 of Schedule
12 HW-2. The revenue requirement lag reflects the Company's service, billings, and
13 collections frequencies.

14 **Q. PLEASE EXPLAIN THE PROCEDURES USED TO DETERMINE THE SERVICE**
15 **PERIOD AND THE BILLING LAG DAYS FOR CUSTOMER REVENUES.**

16 A. The lag days for the service period and the billing lag are developed on page 2 of Schedule
17 HW-2. As mentioned previously, the service period lag was measured from the midpoint
18 of the service period to the meter reading date, and the billing lag was measured from the
19 meter reading date to the billing date.

20 CUPA's service period was divided by two to produce the average service period
21 lag of 16.6 days, as shown on page 2 of Schedule HW-2. CUPA's bills are prepared,
22 mailed, and recorded to accounts receivable 4.6 days after meters are read. Adding the
23 average service period lag to the billing lag produces a combined 21.2-day service period

1 and billing lag (16.6 days + 4.6 days = 21.2 days) as shown on page 2 of Schedule HW-2.

2 **Q. PLEASE DESCRIBE THE PROCEDURE USED TO CALCULATE THE**
3 **COLLECTION LAG.**

4 A. As mentioned previously, the collection lag is the average number of days from the date
5 the bills were mailed to the date payments are received and was determined by summing
6 the daily accounts receivable balance during the test year and dividing by the sum of the
7 daily test year receipts. This results in an average collection lag of 69.8 days as shown on
8 page 3 of Schedule HW-2.

9 **Q. PLEASE SUMMARIZE THE TOTAL REVENUE LAG.**

10 A. The total revenue lag of 91.0 lag days is the result of adding the 21.2-day service period
11 and billing lag and an average collection lag of 69.8 days as shown on page 1 of Schedule
12 HW-2.

13 **Q. PLEASE EXPLAIN THE CALCULATION OF LEAD DAYS FOR THE O&M AND**
14 **TAXES EXPENSES SHOWN ON SCHEDULE HW-1.**

15 A. For each O&M and Taxes expense line item that is shown, the lead days were calculated
16 for each invoice or account based on the midpoints of the service periods to the dates the
17 Company paid the invoices or accounts. Schedule HW-3 shows the schedule references
18 for the O&M and Tax expense lead days for the Company.

19 **Q. HOW WERE THE LEAD DAYS DETERMINED FOR THE O&M EXPENSES**
20 **SUB-ACCOUNT LINE ITEMS SHOWN ON SCHEDULE HW-1?**

21 A. For the O&M expense sub-accounts line items shown, the lead days were determined for
22 each invoice or account sampled based on the midpoints of the service periods to the dates
23 the Company paid the invoices or accounts. As explained previously, sampling was

1 randomly done for the invoices within the larger expense and tax categories.

2 For example, the weighted average lead days for purchased water / sewer expense
3 is 38.5-days (see Schedule HW-5). The lead days for purchased water / sewer expense
4 were calculated for each invoice examined based on the midpoints of the service periods
5 to the dates the Company paid the invoices. In total, 97% of the purchased water / sewer
6 expense were sampled. Similar analyses were conducted for purchased power (see
7 Schedule HW-4), maintenance and repair (see Schedule HW-6), maintenance testing (see
8 Schedule HW-7), meter reading (see Schedule HW-8), chemicals (see Schedule HW-9),
9 transportation (see Schedule HW-10), outside services - other (see Schedule HW-11),
10 salaries and wages (see Schedule HW-12), office supplies & other office exp. (see Schedule
11 HW-13), pension & other benefits (see Schedule HW-14), medical insurance (see Schedule
12 HW-15), life insurance (see Schedule HW-16), 401k match (see Schedule HW-17), dental
13 insurance (see Schedule HW-18), short term disability (see Schedule HW-19), long term
14 disability (see Schedule HW-20), workers compensation insurance (see Schedule HW-21),
15 rent (see Schedule HW-22), insurance (see Schedule HW-23), office utilities (see Schedule
16 HW-24), miscellaneous (see Schedule HW-25), and corporate allocation, or CAM (see
17 Schedule HW-26).

18 **Q. HOW WERE THE LEAD DAYS DETERMINED FOR THE CORPORATE**
19 **ALLOCATION OR “CAM” EXPENSE SUB-ACCOUNT LINE ITEMS SHOWN**
20 **ON SCHEDULE HW-1?**

21 A. For the Corporate Allocation (CAM) expense line item, the lead days were calculated based
22 on the midpoint of the quarterly service period to the payment date. The determination of
23 the Corporate Allocation (CAM) expense sub-account lead days is shown on Schedule

1 HW-26.

2 **Q. HOW WERE THE LEAD DAYS DETERMINED FOR THE TAXES OTHER**
3 **THAN INCOME TAXES SUB-ACCOUNT LINE ITEMS SHOWN ON SCHEDULE**
4 **HW-1?**

5 For the taxes other than income taxes sub-account line item, the lead days were calculated
6 based on the midpoint of the tax service period to the payment date, weighted by the actual
7 amount paid. The taxes other than income taxes sub-accounts include; payroll taxes (see
8 Schedule HW-27), property taxes (see Schedule HW-28), and utility/commission tax (see
9 Schedule HW-29)

10

11

VII. CONCLUSION

12 **Q. WHAT ARE THE RESULTS OF THE LEAD-LAG STUDY?**

13 A. The results of the lead-lag study are shown on Schedule HW-1. The results of the lead-lag
14 study shown on Schedule HW-1 show the required cash working capital to bridge the gap
15 between the time when funds are provided to the Company by investors to allow the
16 Company to provide service to customers, and the time revenues are received from
17 customers as reimbursement for these services. The cash working capital for HTY is
18 \$877,052. The cash working capital requirement for FTY is \$939,911 and the cash
19 working capital requirement for FPFTY is \$982,701.⁶

20 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

21 A. Yes, it does.

⁶ As shown on page 2 of Schedule HW-1, the Water Operations' cash working capital for HTY is \$380,322, FTY is \$388,615 and the cash working capital requirement for FPFTY is \$406,172. As shown on page 3 of Schedule HW-1, the Sewer Operations' cash working capital for HTY is \$496,728, FTY is \$551,294 and the cash working capital requirement for FPFTY is \$576,529.

APPENDIX A

Professional Qualifications
of
Harold Walker, III
Manager, Financial Studies
Gannett Fleming Valuation and Rate Consultants, LLC.

EDUCATION

Mr. Walker graduated from Pennsylvania State University in 1984 with a Bachelor of Science Degree in Finance. His studies concentrated on securities analysis and portfolio management with an emphasis on economics and quantitative business analysis. He has also completed the regulation and the rate-making process courses presented by the College of Business Administration and Economics Center for Public Utilities at New Mexico State University. Additionally, he has attended programs presented by The Institute of Chartered Financial Analysts (CFA).

Mr. Walker was awarded the professional designation “Certified Rate of Return Analyst” (CRRA) by the Society of Utility and Regulatory Financial Analysts. This designation is based upon education, experience, and the successful completion of a comprehensive examination. He is also a member of the Society of Utility and Regulatory Financial Analysts (SURFA) and has attended numerous financial forums sponsored by the Society. The SURFA forums are recognized by the Association for Investment Management and Research (AIMR) and the National Association of State Boards of Accountancy for continuing education credits.

Mr. Walker obtained a license as a Municipal Advisor Representative (Series 50) by Municipal Securities Rulemaking Board (MSRB) and Financial Industry Regulatory Authority (FINRA).

BUSINESS EXPERIENCE

Prior to joining Gannett Fleming Valuation and Rate Consultants, LLC., Mr. Walker was employed by AUS Consultants - Utility Services. He held various positions during his eleven years with AUS, concluding his employment there as a Vice President. His duties included providing and supervising financial and economic studies on behalf of investor owned and municipally

owned water, wastewater, electric, natural gas distribution and transmission, oil pipeline and telephone utilities as well as resource recovery companies.

In 1996, Mr. Walker joined Gannett Fleming Valuation and Rate Consultants, LLC. In his capacity as Manager, Financial Studies and for the past twenty-five years, he has continuously studied rates of return requirements for regulated firms. In this regard, he supervised the preparation of rate of return studies in connection with his testimony and in the past, for other individuals. He also assisted and/or developed dividend policy studies, nuclear prudence studies, calculated fixed charge rates for avoided costs involving cogeneration projects, financial decision studies for capital budgeting purposes and developed financial models for determining future capital requirements and the effect of those requirements on investors and ratepayers, valued utility property for acquisition and divestiture, and assisted in the private placement of fixed capital securities for public utilities.

Head, Gannett Fleming GASB 34 Task Force responsible for developing Governmental Accounting Standards Board (GASB) 34 services and educating Gannett Fleming personnel and Gannett Fleming clients on GASB 34 and how it may affect them. The GASB 34 related services include inventory of assets, valuation of assets, salvage estimation, annual depreciation rate determination, estimation of depreciation reserve, asset service life determination, asset condition assessment, condition assessment documentation, maintenance estimate for asset preservation, establishment of condition level index, geographic information system (GIS) and data management services, management discussion and analysis (MD&A) reporting, required supplemental information (RSI) reporting, auditor interface, and GASB 34 compliance review.

In 2004, Mr. Walker was elected to serve on the Board of Directors of SURFA. Previously, he served as an ex officio director as an advisor to SURFA's existing President. In 2000, Mr. Walker was elected President of SURFA for the 2001-2002 term. Prior to that, he was elected to serve on the Board of Directors of SURFA during the period 1997-1998 and 1999-2000. He also previously served on the Pennsylvania Municipal Authorities Association, Electric Deregulation Committee.

EXPERT TESTIMONY

Mr. Walker has submitted testimony or been deposed on several topics before regulatory commissions and courts in 27 states including: Alaska, Arizona, California, Colorado, Connecticut, Delaware, Hawaii, Idaho, Illinois, Indiana, Kentucky, Maryland, Massachusetts, Michigan, Missouri, New Hampshire, Nevada, New Jersey, New York, North Carolina, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, and West Virginia. His testimonies covered various subjects including lead-lag studies, fair rate of return, fair market value, the taking of natural resources, benchmarking, appropriate capital structure and fixed capital cost rates, depreciation, purchased water adjustments, synchronization of interest charges for income tax purposes, valuation, cash working capital, financial analyses of investment alternatives, and fair value. The following tabulation provides a listing of the electric power, natural gas distribution, telephone, wastewater, and water service utility cases in which he has been involved as a witness.

<u>Client</u>	<u>Docket No.</u>
Alpena Power Company	U-10020
Armstrong Telephone Company - Northern Division	92-0884-T-42T
Armstrong Telephone Company - Northern Division	95-0571-T-42T
Artesian Water Company, Inc.	90 10
Artesian Water Company, Inc.	06 158
Aqua Illinois Consolidated Water Divisions and Consolidated Sewer Divisions	11-0436
Aqua Illinois Hawthorn Woods Wastewater Division	07 0620/07 0621/08 0067
Aqua Illinois Hawthorn Woods Water Division	07 0620/07 0621/08 0067
Aqua Illinois Kankakee Water Division	10-0194
Aqua Illinois Kankakee Water Division	14-0419
Aqua Illinois Vermilion Division	07 0620/07 0621/08 0067
Aqua Illinois Willowbrook Wastewater Division	07 0620/07 0621/08 0067
Aqua Illinois Willowbrook Water Division	07 0620/07 0621/08 0067
Aqua Pennsylvania, Inc	A-2022-3034143

Aqua Pennsylvania Wastewater Inc	A-2016-2580061
Aqua Pennsylvania Wastewater Inc	A-2017-2605434
Aqua Pennsylvania Wastewater Inc	A-2018-3001582
Aqua Pennsylvania Wastewater Inc	A-2019-3008491
Aqua Pennsylvania Wastewater Inc	A-2019-3009052
Aqua Pennsylvania Wastewater Inc	A-2019-3015173
Aqua Pennsylvania Wastewater Inc	A-2021-3024267
Aqua Pennsylvania Wastewater Inc	A-2021-3026132
Aqua Pennsylvania Wastewater Inc	A-2021-3027268
Aqua Pennsylvania Wastewater Inc	A-2023-3041695
Aqua Virginia - Alpha Water Corporation	Pue-2009-00059
Aqua Virginia - Blue Ridge Utility Company, Inc.	Pue-2009-00059
Aqua Virginia - Caroline Utilities, Inc. (Wastewater)	Pue-2009-00059
Aqua Virginia - Caroline Utilities, Inc. (Water)	Pue-2009-00059
Aqua Virginia - Earlysville Forest Water Company	Pue-2009-00059
Aqua Virginia - Heritage Homes of Virginia	Pue-2009-00059
Aqua Virginia - Indian River Water Company	Pue-2009-00059
Aqua Virginia - James River Service Corp.	Pue-2009-00059
Aqua Virginia - Lake Holiday Utilities, Inc. (Wastewater)	Pue-2009-00059
Aqua Virginia - Lake Holiday Utilities, Inc. (Water)	Pue-2009-00059
Aqua Virginia - Lake Monticello Services Co. (Wastewater)	Pue-2009-00059
Aqua Virginia - Lake Monticello Services Co. (Water)	Pue-2009-00059
Aqua Virginia - Lake Shawnee	Pue-2009-00059
Aqua Virginia - Land'or Utility Company (Wastewater)	Pue-2009-00059
Aqua Virginia - Land'or Utility Company (Water)	Pue-2009-00059
Aqua Virginia - Mountainview Water Company, Inc.	Pue-2009-00059
Aqua Virginia - Powhatan Water Works, Inc.	Pue-2009-00059
Aqua Virginia - Rainbow Forest Water Corporation	Pue-2009-00059
Aqua Virginia - Shawnee Land	Pue-2009-00059
Aqua Virginia - Sydnor Water Corporation	Pue-2009-00059
Aqua Virginia - Water Distributors, Inc.	Pue-2009-00059
Atlantic City Sewerage Company	WR21071006
Berkshire Gas Company	18-40
Berkshire Gas Company	22-20

Bermuda Water Company, Inc	W-01812A-22-0256
Borough of Brentwood	A-2021-3024058
Borough of Hanover	R-2009-2106908
Borough of Hanover	R-2012-2311725
Borough of Hanover	R-2014-242830
Borough of Hanover	R-2021-3026116
Borough of Hanover	P-2021-3026854
Borough of Royersford	A-2020-3019634
Butler Area Sewer Authority	A-2020-3019634
Chaparral City Water Company	W 02113a 04 0616
California-American Water Company	CIVCV156413
Connecticut-American Water Company	99-08-32
Connecticut Water Company	06 07 08
Citizens Utilities Company	
Colorado Gas Division	-
Citizens Utilities Company	
Vermont Electric Division	5426
Citizens Utilities Home Water Company	R 901664
Citizens Utilities Water Company	
of Pennsylvania	R 901663
City of Beaver Falls	A-2022-3033138
City of Bethlehem - Bureau of Water	R-00984375
City of Bethlehem - Bureau of Water	R 00072492
City of Bethlehem - Bureau of Water	R-2013-2390244
City of Bethlehem - Bureau of Water	R-2020-3020256
City of Dubois – Bureau of Water	R-2013-2350509
City of Dubois – Bureau of Water	R-2016-2554150
City of Lancaster Sewer Fund	R-00005109
City of Lancaster Sewer Fund	R-00049862
City of Lancaster Sewer Fund	R-2012-2310366
City of Lancaster Sewer Fund	R-2019-3010955
City of Lancaster Sewer Fund	R-2019-3010955
City of Lancaster Water Fund	R-00984567
City of Lancaster Water Fund	R-00016114
City of Lancaster Water Fund	R 00051167
City of Lancaster Water Fund	R-2010-2179103
City of Lancaster Water Fund	R-2014-2418872

City of Lancaster Water Fund	R-2021-3026682
City of Lancaster Water Fund	P-2022-3035591
Coastland Corporation	15-cvs-216
Consumers Pennsylvania Water Company Roaring Creek Division	R-00973869
Consumers Pennsylvania Water Company Shenango Valley Division	R-00973972
Country Knolls Water Works, Inc.	90 W 0458
East Resources, Inc. - West Virginia Utility	06 0445 G 42T
Elizabethtown Water Company	WR06030257
ENSTAR Natural Gas Company	U-22-081
Falls Water Company, Inc.	FLS-W-23-01
Forest Park, Inc.	19-W-0168 & 19-W-0269
Hampton Water Works Company	DW 99-057
Hidden Valley Utility Services, LP	R-2018-3001306
Hidden Valley Utility Services, LP	R-2018-3001307
Illinois American Water Company	16-0093
Illinois American Water Company	22-0210
Indian Rock Water Company	R-911971
Indiana Natural Gas Corporation	38891
Jamaica Water Supply Company	-
Kane Borough Authority	A-2019-3014248
Kentucky American Water Company, Inc.	2007 00134
Kentucky American Water Company, Inc.	2023-00191
Middlesex Water Company	WR 89030266J
Millcreek Township Water Authority	55 198 Y 00021 11
Missouri-American Water Company	WR 2000-281
Missouri-American Water Company	SR 2000-282
Missouri-American Water Company	WR-2022-0303
Mount Holly Water Company	WR06030257
Nevada Power Company d/b/a NV Energy	20-06003
Nevada Power Company d/b/a NV Energy	23-06007
New Jersey American Water Company	WR 89080702J
New Jersey American Water Company	WR 90090950J
New Jersey American Water Company	WR 03070511
New Jersey American Water Company	WR-06030257
New Jersey American Water Company	WR08010020

New Jersey American Water Company	WR10040260
New Jersey American Water Company	WR11070460
New Jersey American Water Company	WR15010035
New Jersey American Water Company	WR17090985
New Jersey American Water Company	WR19121516
New Jersey American Water Company	WR22010019
New Jersey Natural Gas Company	GR19030420
New Jersey Natural Gas Company	GR21030679
Newtown Artesian Water Company	R-911977
Newtown Artesian Water Company	R-00943157
Newtown Artesian Water Company	R-2009-2117550
Newtown Artesian Water Company	R-2011-2230259
Newtown Artesian Water Company	R-2017-2624240
Newtown Artesian Water Company	R-2019-3006904
North Maine Utilities	14-0396
Northern Indiana Fuel & Light Company	38770
Oklahoma Natural Gas Company	PUD-940000477
Palmetto Utilities, Inc.	2020-281-S
Palmetto Wastewater Reclamation, LLC	2018-82-S
Pennichuck Water Works, Inc.	DW 04 048
Pennichuck Water Works, Inc.	DW 06 073
Pennichuck Water Works, Inc.	DW 08 073
Pennsylvania-American Water Company	A-2023-3039900
Pennsylvania Gas & Water Company (Gas)	R-891261
Pennsylvania Gas & Water Co. (Water)	R 901726
Pennsylvania Gas & Water Co. (Water)	R-911966
Pennsylvania Gas & Water Co. (Water)	R-22404
Pennsylvania Gas & Water Co. (Water)	R-00922482
Pennsylvania Gas & Water Co. (Water)	R-00932667
Philadelphia Gas Works	R-2020-3017206
Philadelphia Gas Works	R-2023-3037933
Public Service Company of North Carolina, Inc.	G-5, Sub 565
Public Service Electric and Gas Company	ER181010029
Public Service Electric and Gas Company	GR18010030
Presque Isle Harbor Water Company	U-9702
Sierra Pacific Power Company d/b/a NV Energy	19-06002
Sierra Pacific Power Company d/b/a NV Energy	22-06014

St. Louis County Water Company	WR-2000-844
Suez Water Delaware, Inc.	19-0615
Suez Water Idaho, Inc.	SUZ-W-20-02
Suez Water New Jersey, Inc.	WR18050593
Suez Water New Jersey, Inc.	WR20110729
Suez Water Owego-Nichols, Inc.	17-W-0528
Suez Water Pennsylvania, Inc.	R-2018-3000834
Suez Water Pennsylvania, Inc.	A-2018-3003519
Suez Water Pennsylvania, Inc.	A-2018-3003517
Suez Water Rhode Island, Inc.	Docket No. 4800
Suez Water Owego-Nichols, Inc.	19-W-0168 & 19-W-0269
Suez Water New York, Inc.	19-W-0168 & 19-W-0269
Suez Westchester, Inc.	19-W-0168 & 19-W-0269
Town of North East Water Fund	9190
Township of Exeter	A-2018-3004933
United Water New Rochelle	W-95-W-1168
United Water Toms River	WR-95050219
Upper Pottsgrove Township	A-2020-3021460
Valley Township (water)	A-2020-3019859
Valley Township (wastewater)	A-2020-3020178
Valley Water Systems, Inc.	06 10 07
Veolia Water Idaho, Inc.	VEO-W-22-02
Veolia Water Delaware, Inc.	23-0598
Veolia Water New York, Inc.	23-W-0111
Virginia American Water Company	PUR-2018-00175
Virginia American Water Company	PUR-2021-00255
Virginia American Water Company	PUR-2023-00194
West Virginia-American Water Company	15-0676-W-42T
West Virginia-American Water Company	15-0675-S-42T
Wilmington Suburban Water Corporation	94-149
York Water Company	R-901813
York Water Company	R-922168
York Water Company	R-943053
York Water Company	R-963619
York Water Company	R-994605
York Water Company	R-00016236
Young Brothers, LLC	2019-0117

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

TO ACCOMPANY THE DIRECT TESTIMONY OF
HAROLD WALKER, III
ON LEAD-LAG STUDY – CASH WORKING CAPITAL

Lead-Lag Schedules

Schedule HW-1 Through Schedule HW-29

Community Utilities of Pennsylvania, Inc

Calculation of Cash Working Capital Requirements
Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Index to Schedules

Schedules	Schedule Subject
Schedule HW-1	Summary of Calculation of Cash Working Capital Requirements
Schedule HW-2, Page 1	Summary of Total Revenue Lag Days
Schedule HW-2, Page 2	Service Period and Billing Lag Days
Schedule HW-2, Page 3	Calculation of Collection Lag Days
Schedule HW-3, Page 1	Summary of Operating Expenses and Taxes Lead Days
Schedule HW-3, Page 2	Operating Expenses & Taxes Sample Sizes Used In the
Schedule HW-4	Purchased Power Lead Days
Schedule HW-5	Purchased Water / Sewer Lead Days
Schedule HW-6	Maintenance and Repair Lead Days
Schedule HW-7	Maintenance Testing Lead Days
Schedule HW-8	Meter Reading Lead Days
Schedule HW-9	Chemicals Lead Days
Schedule HW-10	Transportation Lead Days
Schedule HW-11	Outside Services - Other Lead Days
Schedule HW-12	Salaries and Wages Lead Days
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Schedule HW-21	Workers Compensation Insurance Lead Days
Schedule HW-22	Rent Lead Days
Schedule HW-23	Insurance Lead Days
Schedule HW-24	Office Utilities Lead Days
Schedule HW-25	Miscellaneous Lead Days
Schedule HW-26	Corporate Allocation (CAM) Lead Days
Schedule HW-27	Payroll Taxes Lead Days
Schedule HW-28	Property Taxes Lead Days
Schedule HW-29	Utility/Commission Tax Lead Days

Community Utilities of Pennsylvania, Inc
Summary of Calculation of Cash Working Capital Requirements
Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Utility Operating Expenses	Revenue Lag Days	Expense Lead Days	Net (Lead) Lag Days	Expense Claim 12-Months Ending 7/31/2023	12-Months Ending 7/31/2023 CWC	Expense Claim Future Test Year 7/31/2024	Future Test Year 7/31/2024 CWC	Expense Claim Fully Projected Year Under 7/31/2025	Fully Projected Year Under Present Rates 7/31/2025 CWC	Expense Claim Fully Projected Future Test Year Under Proposed Rates 7/31/2025	Fully Projected Future Test Year Under Proposed Rates 7/31/2025 CWC
Purchased Power	91.0	57.5	33.5	\$ 266,877	\$ 24,494	\$ 266,877	\$ 24,494	\$ 266,877	\$ 24,494	\$ 266,877	\$ 24,494
Purchased Water / Sewer	91.0	38.5	52.5	270,582	38,919	270,582	38,919	270,582	38,919	270,582	38,919
Maintenance and Repair	91.0	28.7	62.3	745,538	127,252	935,098	159,607	947,798	161,775	947,798	161,775
Maintenance Testing	91.0	12.6	78.4	128,861	27,679	128,861	27,679	128,861	27,679	128,861	27,679
Meter Reading	91.0	22.9	68.1	10,960	2,045	10,960	2,045	10,960	2,045	10,960	2,045
Chemicals	91.0	35.5	55.5	226,598	34,455	308,223	46,867	331,546	50,413	331,546	50,413
Transportation	91.0	22.9	68.1	72,821	13,587	72,821	13,587	72,821	13,587	72,821	13,587
Operating Exp. Charged to Plant	91.0	7.9	83.1	(57,715)	(13,140)	(57,715)	(13,140)	(57,715)	(13,140)	(57,715)	(13,140)
Outside Services - Other	91.0	58.0	33.0	78,976	7,140	78,976	7,140	78,976	7,140	78,976	7,140
Salaries and Wages	91.0	7.9	83.1	1,132,594	257,859	1,125,717	256,293	1,172,704	266,991	1,172,704	266,991
Office Supplies & Other Office Exp	91.0	36.6	54.4	47,836	7,130	47,836	7,130	47,836	7,130	47,836	7,130
Pension & Other Benefits	91.0	18.4	72.6	214,454	42,656	225,586	44,870	229,685	45,685	229,685	45,685
Rent	91.0	(14.7)	105.7	5,699	1,650	5,699	1,650	5,699	1,650	5,699	1,650
Insurance	91.0	(118.0)	209.0	156,422	89,568	165,952	95,025	178,396	102,150	178,396	102,150
Office Utilities	91.0	(4.6)	95.6	52,881	13,850	52,881	13,850	52,881	13,850	52,881	13,850
Miscellaneous	91.0	1.4	89.6	25,700	6,309	25,700	6,309	25,700	6,309	25,700	6,309
Corporate Allocation (CAM)	91.0	18.4	72.6	699,437	139,121	758,938	150,956	775,214	154,193	775,214	154,193
Payroll Taxes	91.0	7.9	83.1	82,770	18,844	83,435	18,996	86,724	19,745	86,724	19,745
Property Taxes	91.0	(112.6)	203.6	36,440	20,327	36,440	20,327	36,440	20,327	36,440	20,327
Utility/Commission Tax	91.0	(106.0)	197.0	32,067	17,307	32,067	17,307	38,043	20,533	58,844	31,759
Total				\$ 877,052		\$ 939,911		\$ 971,475		\$ 982,701	

Community Utilities of Pennsylvania, Inc - Water Operations

Summary of Calculation of Cash Working Capital Requirements

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

	Revenue	Expense		Expense Claim	12-Months	Expense Claim	Future	Expense Claim	Fully	Expense Claim	Fully Projected
	Lag	Lead	Net (Lead)	12-Months	Ending	Future	Test Year	Year Under	Present Rates	Year Under	Proposed Rates
Utility Operating Expenses	Days	Days	Lag Days	Ending	7/31/2023	7/31/2024	7/31/2024	7/31/2025	7/31/2025	7/31/2025	7/31/2025
				CWC	CWC	CWC	CWC	CWC	CWC	CWC	CWC
Purchased Power	91.0	57.5	33.5	\$ 39,569	\$ 3,632	\$ 39,569	\$ 3,632	\$ 39,569	\$ 3,632	\$ 39,569	\$ 3,632
Purchased Water / Sewer	91.0	38.5	52.5	270,582	38,919	270,582	38,919	270,582	38,919	270,582	38,919
Maintenance and Repair	91.0	28.7	62.3	208,402	35,571	241,196	41,168	247,106	42,177	247,106	42,177
Maintenance Testing	91.0	12.6	78.4	39,509	8,486	39,509	8,486	39,509	8,486	39,509	8,486
Meter Reading	91.0	22.9	68.1	8,036	1,499	8,036	1,499	8,036	1,499	8,036	1,499
Chemicals	91.0	35.5	55.5	38,286	5,822	53,756	8,174	55,865	8,495	55,865	8,495
Transportation	91.0	22.9	68.1	30,928	5,770	30,928	5,770	30,928	5,770	30,928	5,770
Operating Exp. Charged to Plant	91.0	7.9	83.1	(26,207)	(5,967)	(26,207)	(5,967)	(26,207)	(5,967)	(26,207)	(5,967)
Outside Services - Other	91.0	58.0	33.0	40,020	3,618	40,020	3,618	40,020	3,618	40,020	3,618
Salaries and Wages	91.0	7.9	83.1	546,427	124,406	513,359	116,877	534,723	121,741	534,723	121,741
Office Supplies & Other Office Exp	91.0	36.6	54.4	25,708	3,832	25,708	3,832	25,708	3,832	25,708	3,832
Pension & Other Benefits	91.0	18.4	72.6	100,368	19,964	102,678	20,423	104,541	20,794	104,541	20,794
Rent	91.0	(14.7)	105.7	2,592	751	2,592	751	2,592	751	2,592	751
Insurance	91.0	(118.0)	209.0	71,137	40,733	75,455	43,206	81,113	46,446	81,113	46,446
Office Utilities	91.0	(4.6)	95.6	20,491	5,367	20,491	5,367	20,491	5,367	20,491	5,367
Miscellaneous	91.0	1.4	89.6	11,982	2,941	11,982	2,941	11,982	2,941	11,982	2,941
Corporate Allocation (CAM)	91.0	18.4	72.6	318,070	63,265	345,055	68,633	352,455	70,105	352,455	70,105
Payroll Taxes	91.0	7.9	83.1	39,811	9,064	37,936	8,637	39,432	8,977	39,432	8,977
Property Taxes	91.0	(112.6)	203.6	9,245	5,157	9,245	5,157	9,245	5,157	9,245	5,157
Utility/Commission Tax	91.0	(106.0)	197.0	13,882	7,492	13,882	7,492	15,533	8,384	24,887	13,432
Total				\$ 380,322		\$ 388,615		\$ 401,124		\$ 406,172	

Community Utilities of Pennsylvania, Inc - Sewer Operations

Summary of Calculation of Cash Working Capital Requirements

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Utility Operating Expenses	Revenue	Expense	Net (Lead) Lag Days	Expense Claim	12-Months	Expense Claim	Future	Expense Claim	Fully	Expense Claim	Fully
	Lag Days	Lead Days		12-Months Ending 7/31/2023	Ending 7/31/2023 CWC	Future Test Year 7/31/2024	Test Year 7/31/2024 CWC	Year Under Present Rates 7/31/2025	Projected Year Under Present Rates 7/31/2025 CWC	Year Under Future Test 7/31/2025	Proposed Rates 7/31/2025 CWC
Purchased Power	91.0	57.5	33.5	\$ 227,308	\$ 20,863	\$ 227,308	\$ 20,863	\$ 227,308	\$ 20,863	\$ 227,308	\$ 20,863
Purchased Water / Sewer	91.0	38.5	52.5	-	-	-	-	-	-	-	-
Maintenance and Repair	91.0	28.7	62.3	537,136	91,681	693,903	118,439	700,693	119,598	700,693	119,598
Maintenance Testing	91.0	12.6	78.4	89,352	19,192	89,352	19,192	89,352	19,192	89,352	19,192
Meter Reading	91.0	22.9	68.1	2,924	545	2,924	545	2,924	545	2,924	545
Chemicals	91.0	35.5	55.5	188,313	28,634	254,468	38,693	275,681	41,919	275,681	41,919
Transportation	91.0	22.9	68.1	41,893	7,816	41,893	7,816	41,893	7,816	41,893	7,816
Operating Exp. Charged to Plant	91.0	7.9	83.1	(31,508)	(7,173)	(31,508)	(7,173)	(31,508)	(7,173)	(31,508)	(7,173)
Outside Services - Other	91.0	58.0	33.0	38,956	3,522	38,956	3,522	38,956	3,522	38,956	3,522
Salaries and Wages	91.0	7.9	83.1	586,167	133,453	612,359	139,416	637,982	145,250	637,982	145,250
Office Supplies & Other Office Exp	91.0	36.6	54.4	22,128	3,298	22,128	3,298	22,128	3,298	22,128	3,298
Pension & Other Benefits	91.0	18.4	72.6	114,086	22,692	122,908	24,447	125,144	24,892	125,144	24,892
Rent	91.0	(14.7)	105.7	3,107	900	3,107	900	3,107	900	3,107	900
Insurance	91.0	(118.0)	209.0	85,284	48,834	90,497	51,819	97,283	55,705	97,283	55,705
Office Utilities	91.0	(4.6)	95.6	32,390	8,484	32,390	8,484	32,390	8,484	32,390	8,484
Miscellaneous	91.0	1.4	89.6	13,718	3,367	13,718	3,367	13,718	3,367	13,718	3,367
Corporate Allocation (CAM)	91.0	18.4	72.6	381,366	75,855	413,883	82,323	422,759	84,088	422,759	84,088
Payroll Taxes	91.0	7.9	83.1	42,960	9,781	45,499	10,359	47,292	10,767	47,292	10,767
Property Taxes	91.0	(112.6)	203.6	27,195	15,169	27,195	15,169	27,195	15,169	27,195	15,169
Utility/Commission Tax	91.0	(106.0)	197.0	18,185	9,815	18,185	9,815	22,510	12,149	33,956	18,327
Total				\$ 496,728		\$ 551,294		\$ 570,351		\$ 576,529	

Community Utilities of Pennsylvania, Inc
Calculation of Total Revenue Lag Days
Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

<u>Description</u>	<u>Total Company</u>
Service Period & Billing Lag Days: (From mid-point of service period to A/R Posting Date. See page 2 of this Schedule)	21.2
Collection Lag: (Sum of daily accounts receivable balance divided by the sum of daily receipts. See page 3 of this Schedule)	+ <u>69.8</u>
Total Revenue Lag Days	<u><u>91.0</u></u>

Community Utilities of Pennsylvania, Inc

Calculation of Service Period and Billing Lag Days

<u>Months Sampled</u>	<u>Lag Days</u>	<u>Billing Total</u>	<u>Weighted Total</u>
<u>Service Lag Days</u>			
August 2022	15.8	\$ 559,835.16	\$ 8,865,236.17
September 2022	17.3	592,687.77	10,242,364.20
October 2022	14.5	482,058.38	6,966,753.30
December 2022	16.7	502,437.12	8,399,358.97
June 2023	18.3	564,950.16	10,316,568.24
Total Service Lag Days	<u>16.6</u>	<u>\$ 2,701,968.59</u>	<u>\$ 44,790,280.88</u>
<u>Billing Lag Days</u>			
August 2022	7.0	\$ 559,835.16	\$ 3,895,283.28
September 2022	4.2	592,687.77	2,466,111.61
October 2022	5.3	482,058.38	2,533,040.20
December 2022	4.9	502,437.12	2,440,093.76
June 2023	1.7	564,950.16	983,065.00
Total Billing Lag Days	<u>4.6</u>	<u>\$ 2,701,968.59</u>	<u>\$ 12,317,593.85</u>
Service Period & Billing Lag Days:	<u>21.2</u>		

Community Utilities of Pennsylvania, Inc

Calculation of Collection Lag Days

<u>Description</u>	<u>Total Company</u>
Sum of Sampled Daily Accounts Receivable Balance	\$14,525,801
Divided By Number of Days of Daily Accounts Receivable Sampled	<u>13</u>
Average Sampled Daily Accounts Receivable Balance	1,117,369
Multiplied By Days in the Test Year	<u>365</u>
Sum of Daily Accounts Receivable Balance in Test Year	<u><u>\$407,839,799</u></u>
Beginning Accounts Receivable Balance	\$1,101,317
Ending Accounts Receivable Balance	<u>1,188,459</u>
Change in Accounts Receivables for Test Year	<u><u>\$87,142</u></u>
The Sum of Daily Revenue For Test Year	\$5,933,400
Less Change in Accounts Receivables for Test Year	<u>(87,142)</u>
The Sum of Daily Receipts in Test Year	<u><u>\$5,846,258</u></u>
Sum of Daily Accounts Receivable Balance in Test Year	\$407,839,799
Divided By the Sum of Daily Receipts in Test Year	<u>5,846,258</u>
Total Service Period Collection Lag	<u><u>69.8</u></u>

Community Utilities of Pennsylvania, Inc
Summary of Operating Expenses and Taxes Lead Days
Determined in the Lead-Lag Study For the Twelve Months Ended July 31, 2023

Description (1)	Schedule Reference (2)	Amount (3)	Weighted Amount (4)	Lead Days (5)=(4)/(3)
<u>Operating Expenses & Taxes*</u>				
Purchased Power	Schedule HW-4	274,877	15,791,749	57.5
Purchased Water / Sewer	Schedule HW-5	261,792	10,069,955	38.5
Maintenance and Repair	Schedule HW-6	646,163	18,539,662	28.7
Maintenance Testing	Schedule HW-7	122,524	1,544,408	12.6
Meter Reading	Schedule HW-8	10,894	249,954	22.9
Chemicals	Schedule HW-9	211,725	7,518,362	35.5
Transportation	Schedule HW-10	59,833	1,371,058	22.9
Operating Exp. Charged to Plant**				7.9
Outside Services - Other	Schedule HW-11	100,829	5,849,055	58.0
Salaries and Wages	Schedule HW-12	1,248,826	9,896,972	7.9
Office Supplies & Other Office Exp.	Schedule HW-13	6,747	247,087	36.6
Pension & Other Benefits	Schedule HW-14	248,412	4,558,956	18.4
Medical Insurance	Schedule HW-15	9,820,023	328,319,398	33.4
Life Insurance	Schedule HW-16	390,184	12,386,653	31.7
401k Match	Schedule HW-17	1,114,834	15,818,950	14.2
Dental Insurance	Schedule HW-18	404,858	12,193,068	30.1
Short Term Disability	Schedule HW-19	34,148	1,025,246	30.0
Long Term Disability	Schedule HW-20	146,489	4,388,288	30.0
Workers Compensation Insurance	Schedule HW-21	662,302	(105,306,018)	(159.0)
Rent	Schedule HW-22	5,699	(83,647)	(14.7)
Insurance	Schedule HW-23	156,111	(18,427,954)	(118.0)
Office Utilities	Schedule HW-24	48,795	(222,161)	(4.6)
Miscellaneous	Schedule HW-25	25,952	36,879	1.4
Corporate Allocation (CAM)	Schedule HW-26	638,792	11,738,971	18.4
Payroll Taxes	Schedule HW-27	90,790	719,510	7.9
Property Taxes	Schedule HW-28	25,711	(2,895,107)	(112.6)
Utility/Commission Tax	Schedule HW-29	30,137	(3,194,522)	(106.0)

* Lead days for expenses are calculated from the mid-point of the service period to the payment date. (See Schedules 4 - 29.)

** Lead days are based on Salaries and Wages lead days.

Community Utilities of Pennsylvania, Inc
Operating Expenses & Taxes Sample Sizes Used In the
Lead-Lag Study For the Twelve Months Ended July 31, 2023

Description (1)	Per Books (2)	Sample Size (3)	Percentage Sampled (4)=(3)/(2)
<u>Expenses & Taxes</u>			
1. Purchased Power	\$266,877	\$274,877	103% (1)
2. Purchased Water / Sewer	270,595	261,792	97%
3. Maintenance and Repair	745,538	646,163	87%
4. Maintenance Testing	128,861	122,524	95%
5. Meter Reading	10,960	10,894	99%
6. Chemicals	226,598	211,725	93%
7. Transportation	72,821	59,833	82%
8. Outside Services - Other	104,416	100,829	97%
9. Salaries and Wages	1,132,594	1,248,826	110% (2)
10. Office Supplies & Other Office Exp.	47,836	6,747	14%
11. Pension & Other Benefits	214,454	248,412	116% (1)
12. Medical Insurance	157,168	9,820,023	6248% (3)
13. Life Insurance	6,139	390,184	6356% (3)
14. 401k Match	63,973	1,114,834	1743% (3)
15. Dental Insurance	5,445	404,858	7435% (3)
16. Short Term Disability	537	34,148	6359% (3)
17. Long Term Disability	2,305	146,489	6355% (3)
18. Workers Compensation Insurance	12,847	662,302	5155% (3)
19. Rent	5,699	5,699	100%
20. Insurance	156,422	156,111	100% (1)
21. Office Utilities	52,881	48,795	92%
22. Miscellaneous	44,617	25,952	58%
23. Corporate Allocation (CAM)	699,437	638,792	91%
24. Payroll Taxes	82,770	90,790	110% (2)
25. Property Taxes	36,440	25,711	71%
26. Utility/Commission Tax	32,067	30,137	94%
	<u>\$4,580,297</u>	<u>\$4,296,813</u>	<u>94%</u> (4)

Notes: (1) Sample amount is greater than 100% of expense because sampling based on cash payment, not accrual expense amount.

(2) Sample amount is greater than 100% of expense because sampling included capitalized expense.

(3) Sampling based on total parent company premiums before allocations.

(4) Totals reflect sampled amount adjusted to 100% if the actual sampled amount was greater than 100%. Also excludes subline expense items 12 - 18.

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Purchased Power
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	107.7	\$57,054.07	\$6,146,982.94
September-22	34.7	16,384.92	568,082.43
October-22	33.8	29,307.13	990,992.41
November-22	34.1	25,631.25	873,292.00
December-22	33.8	14,980.59	506,007.30
January-23	33.6	11,471.95	385,914.97
February-23	37.0	14,605.26	540,918.76
March-23	36.8	6,741.28	247,840.03
April-23	76.2	37,169.20	2,830,864.90
May-23	49.1	18,750.96	921,546.84
June-23	45.8	26,519.19	1,213,808.18
July-23	34.8	16,261.60	565,497.90
Total Purchased Power	<u>57.5</u>	<u>\$274,877.40</u>	<u>\$15,791,748.64</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Purchased Water / Sewer
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
August-22	34.5	\$27,468.61	\$947,667.05
September-22	36.5	27,277.85	995,641.53
October-22	36.0	21,848.81	786,557.16
November-22	36.5	20,096.92	733,537.58
December-22	36.0	19,302.98	694,907.28
January-23	36.3	19,225.57	697,915.63
February-23	37.3	21,157.73	789,208.11
April-23	50.5	36,804.37	1,858,620.69
May-23	38.9	19,277.47	750,732.86
June-23	37.5	26,156.54	980,870.25
July-23	36.0	23,174.90	834,296.40
Total Purchased Water / Sewer	<u>38.5</u>	<u>\$261,791.75</u>	<u>\$10,069,954.52</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Maintenance and Repair
Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	27.6	\$29,347.40	\$809,728.40
September-22	47.1	78,112.60	3,679,929.33
October-22	42.6	78,182.61	3,331,814.65
November-22	22.8	47,062.81	1,073,085.15
December-22	24.7	40,147.41	989,779.42
January-23	23.9	40,824.51	977,562.17
February-23	29.7	32,510.53	967,154.81
March-23	25.1	55,627.93	1,398,775.86
April-23	26.7	38,183.79	1,021,362.49
May-23	20.3	91,751.76	1,860,703.36
June-23	22.9	57,102.36	1,309,738.66
July-23	19.5	57,309.09	1,120,027.63
Total Maintenance and Repair	<u>28.7</u>	<u>\$646,162.80</u>	<u>\$18,539,661.93</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Maintenance Testing
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
August-22	12.4	\$5,009.25	\$61,881.11
September-22	17.1	6,918.07	118,173.29
October-22	18.0	14,576.84	261,846.14
November-22	28.5	12,559.08	358,221.68
December-22	12.0	7,534.35	90,466.15
January-23	10.5	8,214.62	85,856.44
February-23	10.0	7,959.56	79,928.26
March-23	7.9	9,239.52	72,957.25
April-23	6.8	7,777.31	53,271.99
May-23	8.1	9,434.93	75,978.79
June-23	13.0	11,331.38	147,341.02
July-23	<u>6.3</u>	<u>21,969.00</u>	<u>138,486.00</u>
 Total Maintenance Testing	 <u>12.6</u>	 <u>\$122,523.91</u>	 <u>\$1,544,408.12</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Meter Reading
Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	29.0	\$606.15	\$17,578.35
September-22	29.0	669.50	19,415.50
October-22	29.0	669.50	19,415.50
November-22	29.0	669.50	19,415.50
December-22	29.0	669.50	19,415.50
January-23	29.0	669.50	19,415.50
February-23	29.0	669.50	19,415.50
March-23	22.8	1,147.40	26,106.10
April-23	29.0	669.50	19,415.50
May-23	20.7	1,148.00	23,722.00
June-23	11.1	2,159.90	23,886.70
July-23	19.9	1,146.20	22,752.40
Total Meter Reading	22.9	\$10,894.15	\$249,954.05

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Chemicals

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

<u>Month of Payment</u>	<u>Lead/ (Lag) Days</u>	<u>Amount</u>	<u>Weighted Amount</u>
(1)	(2)	(3)	(4)
August-22	24.0	\$16,129.32	\$387,016.36
September-22	63.7	11,348.92	722,405.53
October-22	24.7	16,882.23	417,621.86
November-22	41.1	5,603.95	230,289.40
December-22	23.8	6,195.28	147,375.80
January-23	62.7	36,088.15	2,262,432.12
February-23	17.9	16,719.38	299,072.36
March-23	21.5	10,876.51	233,472.55
April-23	24.1	24,870.90	599,551.55
May-23	48.5	27,008.96	1,311,068.67
June-23	20.5	12,742.10	260,731.62
July-23	<u>23.7</u>	<u>27,258.96</u>	<u>647,324.38</u>
 Total Chemicals	 <u>35.5</u>	 <u>\$211,724.66</u>	 <u>\$7,518,362.20</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Transportation
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
August-22	40.0	\$567.89	\$22,737.16
September-22	20.0	6,984.68	140,007.50
October-22	28.5	3,928.89	111,961.83
November-22	18.7	4,795.62	89,474.10
December-22	20.6	4,533.72	93,542.65
January-23	25.9	5,318.22	137,951.00
February-23	21.2	4,537.44	96,416.00
March-23	17.1	4,806.05	82,082.93
April-23	15.5	8,198.49	127,211.07
May-23	35.6	7,277.85	258,988.97
June-23	27.8	3,592.43	99,849.75
July-23	<u>20.9</u>	<u>5,291.44</u>	<u>110,834.70</u>
 Total Transportation	 <u>22.9</u>	 <u>\$59,832.72</u>	 <u>\$1,371,057.65</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Outside Services - Other
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	58.1	\$10,030.98	\$582,395.04
September-22	55.0	10,999.90	604,841.45
October-22	90.8	12,999.16	1,180,286.32
November-22	47.3	7,702.78	364,118.24
December-22	44.6	10,001.60	445,653.26
January-23	53.4	5,290.25	282,514.24
February-23	48.5	3,854.06	186,993.34
March-23	61.3	14,300.64	877,328.96
April-23	43.0	3,064.22	131,645.24
May-23	52.6	7,032.03	369,796.23
June-23	55.4	10,781.55	597,491.61
July-23	47.4	4,772.14	225,990.89
Total Outside Services - Other	58.0	\$100,829.31	\$5,849,054.82

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Salaries and Wages
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
August-22	8.6	\$79,495.52	\$685,029.66
September-22	8.8	74,494.26	651,874.22
October-22	8.0	79,911.25	638,513.39
November-22	8.3	88,238.75	734,931.37
December-22	8.8	114,460.12	1,004,069.38
January-23	8.0	90,305.84	718,933.44
February-23	7.9	91,672.54	722,170.23
March-23	8.4	96,397.21	808,092.90
April-23	5.8	169,029.94	980,081.15
May-23	7.8	131,759.68	1,023,920.28
June-23	8.3	135,514.06	1,130,544.91
July-23	<u>8.2</u>	<u>97,547.18</u>	<u>798,811.53</u>
 Total Salaries and Wages	 <u>7.9</u>	 <u>\$1,248,826.35</u>	 <u>\$9,896,972.44</u>

Calculated on net pay. Hourly employees are paid 6 days after the end of each two week pay period. Salary employees are paid on the 15th and last day of the month, or earlier if the 15th or last day of the month falls on a weekend.

Payments are handled by an outside vendor, which is ADP. Uploads are made to ADP 4 days prior to pay day with money leaving the bank account one day prior to pay day.

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Office Supplies & Other Office Exp.

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

<u>Month of Payment</u>	<u>Lead/ (Lag) Days</u>	<u>Amount</u>	<u>Weighted Amount</u>
(1)	(2)	(3)	(4)
August-22	36.6	\$297.18	\$10,887.04
September-22	28.6	349.53	10,010.81
October-22	38.5	472.36	18,190.65
November-22	33.2	541.25	17,957.99
December-22	39.9	1,034.09	41,255.59
January-23	40.5	907.43	36,747.97
February-23	37.2	753.34	28,003.67
March-23	34.3	261.19	8,952.22
April-23	43.3	857.76	37,166.32
May-23	27.3	536.63	14,675.01
June-23	32.8	335.26	10,983.90
July-23	<u>30.6</u>	<u>400.53</u>	<u>12,255.97</u>
 Total Office Supplies & Other Office Exp.	 <u>36.6</u>	 <u>\$6,746.55</u>	 <u>\$247,087.13</u>

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Pension & Other Benefits

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Account	Per Books Amount	Lead/ (Lag) Days	Schedule Ref. For (Lead)/ Lag Days	Weighted Amount
(1)	(2)	(3)	(4)	(5)
Medical Insurance	\$157,167.87	33.4	15	\$5,249,406.86
Life Insurance	6,138.57	31.7	16	194,592.67
401k Match	63,973.09	14.2	17	908,417.88
Dental Insurance	5,444.51	30.1	18	163,879.75
Short Term Disability	537.24	30.0	19	16,117.20
Long Term Disability	2,304.65	30.0	20	69,139.50
Workers Compensation	12,846.53	(159.0)	21	-2,042,598.27
 Total Pension & Other Benefits	 <u>\$248,412.46</u>	 <u>18.4</u>		 <u>\$4,558,955.59</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Medical Insurance
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	19.1	\$696,918.60	\$13,305,517.47
September-22	35.5	757,160.83	26,843,857.31
October-22	20.2	1,004,121.87	20,326,257.16
November-22	24.0	687,442.59	16,499,747.66
December-22	24.6	780,798.25	19,213,183.94
January-23	37.9	716,047.66	27,141,588.03
February-23	35.8	735,128.48	26,290,024.66
March-23	36.0	732,566.69	26,365,343.82
April-23	45.4	911,073.43	41,354,560.25
May-23	41.9	953,453.09	39,908,105.18
June-23	36.0	853,265.08	30,681,941.18
July-23	40.7	992,046.05	40,389,271.50
Total Medical Insurance	<u>33.4</u>	<u>\$9,820,022.62</u>	<u>\$328,319,398.14</u>

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Life Insurance

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

<u>Month of Payment</u> (1)	<u>Lead/ (Lag) Days</u> (2)	<u>Amount</u> (3)	<u>Weighted Amount</u> (4)
August-22	29.6	\$28,210.59	\$835,991.71
September-22	29.0	25,199.49	730,785.21
October-22	29.2	37,073.12	1,082,129.05
November-22	18.5	31,297.46	577,927.06
December-22	21.5	27,684.25	595,211.38
January-23	22.6	39,251.32	886,866.01
March-23	46.7	66,117.63	3,088,931.79
April-23	20.0	32,740.64	654,812.80
May-23	38.5	34,069.50	1,311,675.75
June-23	36.0	34,120.39	1,228,334.04
July-23	40.5	34,419.46	1,393,988.13
Total Life Insurance	<u>31.7</u>	<u>\$390,183.85</u>	<u>\$12,386,652.92</u>

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For 401k Match

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

<u>Month of Payment</u>	<u>Lead/ (Lag) Days</u>	<u>Amount</u>	<u>Weighted Amount</u>
(1)	(2)	(3)	(4)
August-22	7.0	\$81,163.68	\$568,145.76
September-22	7.0	65,413.96	457,503.10
October-22	36.5	83,601.75	3,048,024.75
November-22	7.0	76,841.79	537,892.53
December-22	7.0	125,164.22	876,149.54
January-23	45.8	107,476.54	4,923,681.58
February-23	7.0	84,835.78	593,850.46
March-23	11.0	74,418.07	819,754.62
April-23	7.0	190,033.03	1,330,231.21
May-23	7.0	76,411.58	534,881.06
June-23	16.5	77,129.41	1,275,991.27
July-23	<u>11.8</u>	<u>72,343.74</u>	<u>852,844.23</u>
 Total 401k Match	 <u>14.2</u>	 <u>\$1,114,833.55</u>	 <u>\$15,818,950.10</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Dental Insurance
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
August-22	25.0	\$33,081.41	\$827,035.25
September-22	29.0	32,875.70	953,395.30
October-22	19.5	32,975.76	643,027.32
November-22	17.0	33,012.20	561,207.40
December-22	21.5	33,294.25	715,826.38
January-23	19.0	33,479.03	636,101.57
March-23	46.7	68,893.06	3,220,384.48
April-23	20.0	34,120.04	682,400.80
May-23	38.5	34,260.24	1,319,019.24
June-23	36.0	34,317.40	1,235,426.40
July-23	40.5	34,549.22	1,399,243.41
Total Dental Insurance	<u>30.1</u>	<u>\$404,858.31</u>	<u>\$12,193,067.55</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Short Term Disability
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	25.0	\$2,796.32	\$69,908.00
September-22	29.0	2,796.30	81,092.70
October-22	19.5	2,805.86	54,714.27
November-22	17.0	2,829.76	48,105.92
December-22	21.5	2,853.66	61,353.69
January-23	19.0	2,872.78	54,582.82
March-23	46.8	5,740.78	268,435.24
April-23	20.0	2,839.32	56,786.40
May-23	38.5	2,848.88	109,681.88
June-23	36.0	2,863.22	103,075.92
July-23	40.5	2,901.46	117,509.13
Total Short Term Disability	<u>30.0</u>	<u>\$34,148.34</u>	<u>\$1,025,245.97</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Long Term Disability
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

<u>Month of Payment</u> (1)	<u>Lead/ (Lag) Days</u> (2)	<u>Amount</u> (3)	<u>Weighted Amount</u> (4)
August-22	25.0	\$12,082.63	\$302,065.75
September-22	29.0	11,978.22	347,368.38
October-22	19.5	12,017.66	234,344.37
November-22	17.0	12,110.92	205,885.64
December-22	21.5	12,601.05	270,922.58
January-23	19.0	12,655.54	240,455.26
March-23	46.8	24,219.65	1,133,470.03
April-23	20.0	11,890.66	237,813.20
May-23	38.5	12,317.10	474,208.35
June-23	36.0	12,265.42	441,555.12
July-23	40.5	12,350.60	500,199.30
Total Long Term Disability	<u>30.0</u>	<u>\$146,489.45</u>	<u>\$4,388,287.97</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Workers Compensation Insurance
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
October-22	(159.0)	\$662,302.00	-\$105,306,018.00
Total Workers Compensation Insurance	(159.0)	\$662,302.00	-\$105,306,018.00

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Rent

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

<u>Month of Payment</u>	<u>Lead/ (Lag) Days</u>	<u>Amount</u>	<u>Weighted Amount</u>
(1)	(2)	(3)	(4)
August-22	(15.0)	\$508.36	-\$7,625.40
September-22	(14.5)	508.41	-7,371.95
October-22	(15.0)	508.18	-7,622.70
November-22	(14.5)	507.94	-7,365.13
December-22	(15.0)	508.17	-7,622.55
January-23	(15.0)	508.80	-7,632.00
February-23	(13.5)	508.81	-6,868.94
March-23	(15.0)	508.42	-7,626.30
April-23	(14.5)	534.55	-7,750.98
May-23	(15.0)	508.94	-7,634.10
June-23	(14.5)	588.09	-8,527.31
Total Rent	<u>(14.7)</u>	<u>\$5,698.67</u>	<u>-\$83,647.34</u>

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Insurance

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Account (1)	Per Books Amount (2)	Lead/ (Lag) Days (3)	Weighted Amount (5)
General Liability Insurance	\$37,728.08	(144.0)	-\$5,432,843.52
Property Insurance	\$76,193.63	(84.1)	-\$6,407,884.28
Vehicle Insurance	\$15,911.65	(159.0)	-\$2,529,952.35
Other Insurance	\$26,277.68	(154.4)	-\$4,057,273.79
Total Insurance	\$156,111.04	(118.0)	-\$18,427,953.94

Month of Payment (1)	Lead/ (Lag) Days (2)	US Companies' Total Amount (3)	Weighted Amount (4)
<u>560100 - General Liability Insurance</u>			
November-22	(144.0)	\$1,941,423.94	(\$279,565,047.36)
<u>560200 - Property Insurance</u>			
November-22	(144.0)	\$150,832.07	(\$21,719,818.08)
January-23	(81.0)	2,877,143.00	(233,048,583.00)
Total 560200 - Property Insurance	(84.1)	\$3,027,975.07	(\$254,768,401.08)
<u>560300 - Vehicle Insurance</u>			
October-22	(159.0)	\$761,407.94	(\$121,063,862.46)
<u>560500 - Other Insurance</u>			
November-22	(175.0)	\$302,695.92	(\$52,971,786.00)
December-22	(146.2)	754,072.23	(110,226,356.74)
Total 560500 - Other Insurance	(154.4)	\$1,056,768.15	(\$163,198,142.74)

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Office Utilities

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment	Lead/ (Lag) Days	Amount	Weighted Amount
(1)	(2)	(3)	(4)
August-22	18.0	\$2,290.04	\$41,300.58
September-22	13.3	2,593.12	34,408.19
October-22	26.7	1,783.76	47,667.13
November-22	57.4	2,827.74	162,324.39
December-22	(123.2)	10,777.94	-1,327,884.82
January-23	67.1	5,397.77	362,256.56
February-23	23.8	5,183.02	123,460.42
March-23	24.0	4,555.44	109,128.82
April-23	(2.2)	3,898.97	-8,609.76
May-23	35.9	3,627.77	130,283.05
June-23	19.1	2,892.03	55,144.30
July-23	16.3	2,967.73	48,360.03
Total Office Utilities	(4.6)	\$48,795.33	-\$222,161.14

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Miscellaneous
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
August-22	33.6	\$202.59	\$6,813.96
October-22	47.7	4,305.00	205,267.50
November-22	44.0	201.59	8,869.96
December-22	65.1	4,138.38	269,269.53
January-23	24.8	2,939.73	72,848.12
February-23	43.5	492.38	21,418.53
March-23	(148.0)	5,027.36	-743,877.77
April-23	44.0	1,262.83	55,564.52
May-23	3.8	4,286.57	16,465.80
June-23	34.2	1,125.00	38,500.00
July-23	43.5	1,971.00	85,738.50
Total Miscellaneous	<u>1.4</u>	<u>\$25,952.43</u>	<u>\$36,878.65</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Corporate Allocation (CAM)
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
September-22	24.5	\$56,252.33	\$1,378,182.09
October-22	52.5	56,252.33	2,953,247.33
November-22	(4.5)	68,141.00	-305,759.09
December-22	22.5	56,175.69	1,264,489.51
January-23	57.5	56,252.33	3,234,508.98
February-23	(6.5)	61,803.76	-401,724.44
March-23	20.5	61,803.76	1,266,977.08
April-23	51.5	61,803.76	3,182,893.64
May-23	(140.6)	36,700.01	-5,160,107.04
June-23	22.0	61,803.76	1,359,682.72
July-23	48.0	61,803.76	2,966,580.48
Total Corporate Allocation (CAM)	<u>18.4</u>	<u>\$638,792.49</u>	<u>\$11,738,971.25</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Payroll Taxes
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
August-22	8.6	\$5,779.32	\$49,801.66
September-22	8.8	5,415.73	47,391.26
October-22	8.0	5,809.55	46,419.92
November-22	8.3	6,414.96	53,429.51
December-22	8.8	8,321.25	72,995.84
January-23	8.0	6,565.23	52,266.46
February-23	7.9	6,664.59	52,501.78
March-23	8.4	7,008.08	58,748.35
April-23	5.8	12,288.48	71,251.90
May-23	7.8	9,578.93	74,439.00
June-23	8.3	9,851.87	82,190.61
July-23	<u>8.2</u>	<u>7,091.68</u>	<u>58,073.60</u>
 Total Payroll Taxes	 <u>7.9</u>	 <u>\$90,789.68</u>	 <u>\$719,509.90</u>

Payroll taxes estimated on net pay. Hourly employees are paid 6 days after the end of each two week pay period. Salary employees are paid on the 15th and last day of the month, or earlier if the 15th or last day of the month falls on a weekend.

Payments are handled by an outside vendor, which is ADP. Uploads are made to ADP 4 days prior to pay day with money leaving the bank account one day prior to pay day.

Community Utilities of Pennsylvania, Inc

Calculation of Lead Days For Property Taxes

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

<u>Month of Payment</u> (1)	<u>Lead/ (Lag) Days</u> (2)	<u>Amount</u> (3)	<u>Weighted Amount</u> (4)
August-22	(142.0)	\$4,970.02	-\$705,742.84
September-22	(114.0)	15,638.54	-1,782,793.56
October-22	94.0	37.67	3,540.98
February-23	(129.0)	193.21	-24,924.09
March-23	(70.8)	1,280.67	-90,706.28
April-23	(82.0)	3,591.23	-294,480.86
Total Property Taxes	<u>(112.6)</u>	<u>\$25,711.34</u>	<u>-\$2,895,106.65</u>

Community Utilities of Pennsylvania, Inc
 Calculation of Lead Days For Utility/Commission Tax
 Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Month of Payment <u>(1)</u>	Lead/ (Lag) Days <u>(2)</u>	Amount <u>(3)</u>	Weighted Amount <u>(4)</u>
September-22	<u>(106.0)</u>	<u>\$30,137.00</u>	<u>-\$3,194,522.00</u>
Total Utility/Commission Tax	<u>(106.0)</u>	<u>\$30,137.00</u>	<u>-\$3,194,522.00</u>

RATE CASE FILING



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November 9, 2023

By Electronic Filing

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

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

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

GENERAL BASE RATE FILING AND REQUEST FOR CONSOLIDATION OF PROCEEDINGS

Dear Secretary Chiavetta:

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

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

- 1) Supplement No. 13 to Tariff Water - Pa. PUC No. 1 to be effective January 9, 2024;
- 2) Supplement No. 11 to Tariff Wastewater - Pa. PUC No. 1 to be effective January 9, 2024;
- 3) Supporting Data required by 52 Pa. Code §§ 53.52 and 53.53 including supporting schedules, studies, exhibits, and testimony. A detailed table of contents of these materials is included.
- 4) Customer Notices and Verifications of Notice

5) Verification of Nathaniel Spriggs, President of CUPA

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

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

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

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

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

Very truly yours,

/s/ Whitney E. Snyder

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

*Counsel for
Community Utilities of Pennsylvania Inc.*

WES/das
Enclosures

cc: Per Certificate of Service

CERTIFICATE OF SERVICE

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

BY ELECTRONIC MAIL ONLY

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

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

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

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

Dated this 9th day of November, 2023.

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

RATES, RULES AND REGULATIONS GOVERNING

THE PROVISION OF WATER SERVICE

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

PENNSYLVANIA

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

ISSUED: November 9, 2023

EFFECTIVE: January 9, 2024

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

NOTICE

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

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 13 to
Tariff Water-Pa. P.U.C. No. 1
Tenth Revised Page No. 2
Cancelling Ninth Revised Page No. 2

LIST OF CHANGES

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

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

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

Section A - Rates for Metered Service

Residential

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

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

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

Rate per 1,000 Gals.	\$22.59	(I)
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3. Consumption Charge (Low-Income): In addition to the customer charge, the following water consumption charges will apply:

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

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

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

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

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

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

(I) Indicates Increase (D) Indicates Decrease

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

Clubhouse

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

Meter Size

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

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

Rate per 1,000 Gals.	\$22.59	(I)
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Section B - Fire Protection Rates

1. Private Fire Protection:
Not applicable.
2. Public Fire Protection:
No separate fee is charged for public fire protection.

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

(D) Indicates Decrease

(I) Indicates Increase

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

Section C - Returned Check Charge

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

Section D - Availability Rates

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

Section E - Service Termination or Resumption Rates

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

Section F - Meter Test Rates

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

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

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

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

Section G – Tampering Fee

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

(I) Indicates Increase

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

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

Section A - Rates for Metered Residential Service

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

Meter Size

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

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

Rate per 1,000 Gals.	\$22.59	(I)
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3. Consumption Charge (Low-Income): In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	\$14.68	(I)
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Purchased Water Adjustment Clause

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

Section B - Rates for Metered Commercial Service

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

Meter SizeCustomer Charge per Month

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

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

Rate per 1,000 Gals.	\$22.59	(I)
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Purchased Water Adjustment Clause

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

- (I) Indicates Increase
(D) Indicates Decrease

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

Section C – Fire Protection Rates

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

Section D – Returned Check Charge

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

Section E – Tampering Fee

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

Section F – Service Termination or Resumption Rates

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

Section G – Meter Test Rates

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

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

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

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

Section H – Construction Rates

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

(D) Indicates Decrease

Part I: SCHEDULE OF RATES AND CHARGES (CONT'D)

(Service Territory Formally Known as Public Utility Company – Lehman Township, Pike County)

Section A - Rates for Service

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

Residential (Metered Rate):

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

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

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

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

Commercial (Metered Rate):

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

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

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

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

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

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

Section B - Availability Rates

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

(I) - Indicates Increase

ARREARAGE MANAGEMENT PLAN

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

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

(C) Indicates Change

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

RATES, RULES AND REGULATIONS GOVERNING

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

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

PENNSYLVANIA

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

ISSUED: November 9, 2023

EFFECTIVE: January 9, 2024

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

NOTICE

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

LIST OF CHANGES

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

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PART I: SCHEDULE OF RATES AND CHARGES

Section A - Rates for Metered Service

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

Section B - Customer Charges

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

Section C - Returned Check Charge

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

Section D - Availability

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

Section E – Tampering Fee

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

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

PART I: SCHEDULE OF RATES AND CHARGESSection A - Rates for Metered Service

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

Section B - Customer Charges

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

Residential

Per month, per household \$ 51.65 (D)

School

Per month, per pupil \$ 1.32 (D)

All Other (Customers not identified as Residential or School)

Per month \$ 51.65 (D)

(I) Indicates Increase

(C) Indicates Change (D) Indicates Decrease

Part I: SCHEDULE OF RATES AND CHARGES (CONT'D)

(Service Territory Formally Known as Public Utility Company – Lehman Township, Pike County)

Section A - Rates for Service

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

Residential (Metered Rate):

<u>Customer Charge</u>		
Eagle Village (Monthly)	\$51.65	(I)
Eagle Village - Office (Monthly)	\$51.65	(I)
The Glen at Tamiment (Monthly)	\$51.65	(I)
Eagle Point (Monthly)	\$51.65	(I)
Consumption Charge	\$17.90 per thousand gallons	(I)
Consumption Charge (Low-Income)	\$11.60 per thousand gallons	(C)
<u>Availability Charge for Unoccupied Lots</u>	\$22.70 per Month	(I)

Commercial (Metered Rate):

Customer Charge (Monthly)	\$51.65	(I)
Consumption Charge	\$17.90 per thousand gallons	(I)

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

ARREARAGE MANAGEMENT PLAN

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

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

(C) Indicates Change

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

Category	Label	Description
Filing Requirements	Exhibit A	Filing Requirements for 52 PA Code § 53.52 and § 53.53
Filing Requirements	Exhibit D I-1	Income Statement Comparison
Filing Requirements	Exhibit D II-1a	Customers and Consumption at Year-End
Filing Requirements	Exhibit D II-1b	Miscellaneous Revenues at Year-End
Filing Requirements	Exhibit D II-2	Summary of Operating Revenues
Filing Requirements	Exhibit D II-3 Water	Redlined Changes to Water Tariff
Filing Requirements	Exhibit D II-3 Wastewater	Redlined Changes to Wastewater Tariff
Filing Requirements	Exhibit D II-5	Accrued Revenues
Filing Requirements	Exhibit D II-6	Miscellaneous Revenues Comparison
Filing Requirements	Exhibit D II-7	Customers Added and Lost
Filing Requirements	Exhibit D II-8	Monthly Customer Count and Consumption
Filing Requirements	Exhibit D II-9	Customer Count and Consumption Comparison
Filing Requirements	Exhibit D II-12	10 Largest Customers - Billing and Consumption
Filing Requirements	Exhibit D III-1	Operating Expense Comparison
Filing Requirements	Exhibit D III-4	Rate Case Expense Details
Filing Requirements	Exhibit D III-5a	Payroll Expense by Category
Filing Requirements	Exhibit D III-5b & c	Payroll Merit Increases and Adjustments
Filing Requirements	Exhibit D III-5d & e	Payroll Expenses and Increases
Filing Requirements	Exhibit D III-5f	Employee Benefits Details
Filing Requirements	Exhibit D III-6	Affiliate Allocations by Account
Filing Requirements	Exhibit D III-6a	Affiliate Agreement
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Testimony	Statement No. 1	Direct Testimony of Nathaniel Spriggs, with Exhibit NS-1
Testimony	Statement No. 2	Direct Testimony of Anthony Gray
Testimony	Statement No. 3	Direct Testimony of David Clark
Testimony	Statement No. 4	Direct Testimony of Emily Ann Long, with Exhibits EAL-1 to EAL-5
Testimony	Statement No. 5	Direct Testimony of Amber Capwen
Testimony	Statement No. 6	Direct Testimony of Steven Lubertozzi, with Attachments A to E
Testimony	Statement No. 7	Direct Testimony of Scott A. Miller, with Exhibits CUPA EX SAM-1 to SAM-3 Direct Testimony of Matthew R. Howard, with Appendix A and Schedules MRH-1 to MRH-5
Testimony	Statement No. 8	

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

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

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

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

(1) The specific reasons for each change.

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

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

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

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

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

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

Response: Please refer to Exhibit D II-9.

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

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

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

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

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

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

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

Response: Not Applicable.

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

Response: Not Applicable.

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

Response: Not Applicable.

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

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

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

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

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

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

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

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

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

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

Response: Please refer to Exhibit D II-9.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Exhibit D

WATER AND WASTEWATER UTILITIES

I. STATEMENT OF INCOME

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

Response: Please refer to Exhibit D I-1.

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

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

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

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

I. STATEMENT OF INCOME

2. Prepare an income statement for the various time frames of the rate proceeding including:

Col. 1—Book recorded income statement for the test year.

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

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

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

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

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

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

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

5—Income statement under proposed rates.

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

I. STATEMENT OF INCOME

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

Response: The Company does not have separate operating divisions.

I. STATEMENT OF INCOME

4. Provide operating income claims under:

a. Present rates.

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

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

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

c. Proposed rates (annualized & normalized).

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

I. STATEMENT OF INCOME

5. Provide rate of return on original cost under:

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

a. Present rates.

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

b. Pro forma present rates.

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

c. Proposed rates.

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

II. OPERATING REVENUES

1. Prepare a summary of operating revenues for the historic test year and the year preceding the historic test year, providing the following information:

a. For each classification of customers:

(i) Number of customers as of year-end.

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

(ii) Gallons sold.

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

(iii) Revenues.

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

b. Customers' penalties and miscellaneous water revenues.

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

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

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

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

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

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

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

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

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

II. OPERATING REVENUES

2. Prepare a summary of operating revenues for the historic test year, providing the following information:

a. For each classification of customers and for customers' penalties and miscellaneous water or wastewater revenues:

(i) Revenues.

Response: Please refer to Exhibit D II-2.

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

Response: Please refer to Exhibit D II-2.

(iii) Proposed increase in operating revenues.

Response: Please refer to Exhibit D II-2.

(iv) Percent increase in operating revenues.

Response: Please refer to Exhibit D II-2.

(v) Operating revenues under proposed rates.

Response: Please refer to Exhibit D II-2.

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

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

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

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

II. OPERATING REVENUES

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

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

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

RATES, RULES AND REGULATIONS GOVERNING

THE PROVISION OF WATER SERVICE

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

PENNSYLVANIA

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

ISSUED: ~~January-November 940~~, 2023

EFFECTIVE: January ~~920~~, 2023~~4~~

ISSUED BY:

~~Nathaniel Spriggs~~~~Bryce Mendenhall~~, President

500 W. Monroe Suite 3600

Chicago, IL 60660

(800) 860-4512

NOTICE

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

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

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

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

LIST OF CHANGES

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

ISSUED: ~~January-November 109,~~ 2023

EFFECTIVE: January ~~920,~~ 20243

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 1~~32~~ to
 Tariff Water-Pa. P.U.C. No. 1
~~Eighth-Ninth~~ Revised Page No. 3
 Cancelling ~~Seventh-Eighth~~ Page No. 3

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(C) Indicates Change (D) Indicates Decrease

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COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 11 to
Tariff Water-Pa. P.U.C. No. 1

~~Sixth-Seventh~~ Revised Page No. 4

Cancelling ~~Fourth and Fifth-Sixth~~ Revised Page No. 4

PART I: SCHEDULE OF RATES AND CHARGES

(Service Territory Formally Known as Penn Estates Utilities, Inc.)

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

Section A - Rates for Metered Service

Residential

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

Meter Size

5/8 inch	\$17.25 <u>23.40</u> /per month	(I)
1 inch	\$43.13 <u>41.25</u> /per month	(D)
1 1/2 inch	\$86.25 <u>70.95</u> /per month	(D)
2 inch	\$138.00 <u>106.60</u> /per month	(D)

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

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

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

Rate per 1,000 Gals. ~~\$8.78~~14.68 (IE)

Pool

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

Meter Size

5/8 inch	\$17.25 <u>23.40</u> /per month	(I)
1 inch	\$43.13 <u>41.25</u> /per month	(D)
1 1/2 inch	\$86.25 <u>70.95</u> /per month	(D)
2 inch	\$138.00 <u>106.60</u> /per month	(D)

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

Rate per 1,000 Gals. ~~\$12.87~~22.59 (I)

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

(I) Indicates Increase

(DE) Indicates ~~Change~~ Decrease

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

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

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

Clubhouse

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

Meter Size

5/8 inch	\$17.25 <u>23.40</u> /per month	(I)
1 inch	\$43.13 <u>41.25</u> /per month	(D)
1 1/2 inch	\$86.25 <u>70.95</u> /per month	(D)
2 inch	\$138.00 <u>106.60</u> /per month	(D)

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

Rate per 1,000 Gals. ~~\$12.87~~22.59 (I)

Section B - Fire Protection Rates

1. Private Fire Protection:
Not applicable.
2. Public Fire Protection:
No separate fee is charged for public fire protection.

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

~~(D)~~ Indicates Decrease

(I) Indicates Increase

ISSUED: ~~January-November 926~~, 20232

EFFECTIVE: January ~~927~~, 20242

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

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

Section C - Returned Check Charge

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

Section D - Availability Rates

The flat rate availability charge for a lot upon which no structure has been erected will be ~~(I)~~ ~~\$18.81~~\$45.60 per month. These charges will be payable in arrears and will be billed quarterly.

Section E - Service Termination or Resumption Rates

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

Section F - Meter Test Rates

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

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

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

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

Section G – Tampering Fee

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

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

ISSUED: ~~November~~April 9~~12~~2023~~1~~

EFFECTIVE: ~~June~~January 9~~12~~2024~~1~~

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 1~~2~~ to
Tariff Water-Pa. P.U.C. No. 1~~Seventh-Eighth~~ Revised Page No. 7
Cancelling ~~Fifth and Sixth-Seventh~~ Revised Page No. 7PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)(Service Territory Formally Known as Utilities, Inc. - Westgate)

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

Section A - Rates for Metered Residential Service

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

Meter Size

5/8 inch	\$17.25 <u>23.40</u> /per month	(I)
1 inch	\$43.13 <u>41.25</u> /per month	(D)
1 1/2 inch	\$86.25 <u>70.95</u> /per month	(D)
2 inch	\$138.00 <u>106.60</u> /per month	(D)

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

Rate per 1,000 Gals.	\$13.51 <u>22.59</u>	(I)
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3. Consumption Charge (Low-Income): In addition to the customer charge, the following water consumption charges will apply:

Rate per 1,000 Gals.	\$8.78 <u>14.68</u>	(I)
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Purchased Water Adjustment Clause

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

Section B - Rates for Metered Commercial Service

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

Meter SizeCustomer Charge per Month

5/8 inch	\$17.25 <u>23.40</u> /per month	(I)
1 inch	\$43.13 <u>41.25</u> /per month	(D)
1 1/2 inch	\$86.25 <u>70.95</u> /per month	(D)
2 inch	\$138.00 <u>106.60</u> /per month	(D)

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

Rate per 1,000 Gals.	\$12.87 <u>62.59</u>	(I)
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Purchased Water Adjustment Clause

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

(I) Indicates Increase

~~(D)~~ Indicates ~~Change~~Decrease

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 1~~2~~ to
Tariff Water-Pa. P.U.C. No. 1~~Fifth-Sixth~~ Revised Page No. 8Cancelling ~~Third and Fourth-Fifth~~ Revised Page No. 8PART I: SCHEDULE OF RATES AND CHARGES (CONT'D)(Service Territory Formally Known as Utilities, Inc. - Westgate)Section C – Fire Protection Rates

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

Section D – Returned Check Charge

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

Section E – Tampering Fee

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

Section F – Service Termination or Resumption Rates

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

Section G – Meter Test Rates

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

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

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

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

Section H – Construction Rates

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

- (I) Indicates increase.

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 142 to
 Tariff Water-Pa. P.U.C. No.1
~~Sixth~~ Seventh Revised Page
 No. 11
 Canceling ~~Fourth and Fifth~~ Sixth
 Page No. 11

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

Section A - Rates for Service

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

Residential (Metered Rate):

- | | | | |
|----|---|--------------------------|-----|
| 1. | <u>Customer Charge:</u> Each customer will be assessed a customer service charge <u>based upon the size of the customer's meter</u> as follows: | | (C) |
| | | \$18.18/per month | (C) |
| | <u>Meter Size</u> | | |
| | <u>5/8 inch</u> | \$23.40/per month | (I) |
| | <u>1 inch</u> | \$41.25/per month | (I) |
| | <u>1 1/2 inch</u> | \$70.95/per month | (I) |
| | <u>2 inch</u> | \$106.60/per month | (I) |
| | <u>6 inch</u> | \$605.70/per month | (C) |
| 2. | <u>Consumption Charge:</u> In addition to the customer charge, the following water consumption charges will apply: | | |
| | Rate per 1,000 Gals. | \$11.45222.59 | (I) |
| 3. | <u>Consumption Charge (Low-Income):</u> In addition to the customer charge, the following water consumption charges will apply: | | |
| | Rate per 1,000 Gals. | \$7.44414.68 | (I) |

Commercial (Metered Rate):

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

<u>Meter Size</u>	<u>Customer Charge per Month</u>	
All meters up to and including 4"	\$121.25/per month	(C)
<u>5/8 inch</u>	\$23.40/per month	(D)
<u>1 inch</u>	\$41.25/per month	(D)
<u>1 1/2 inch</u>	\$70.95/per month	(D)
<u>2 inch</u>	\$106.60/per month	(D)
<u>6-inch</u>	\$158.41605.70/per month	(I)

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

Rate per 1,000 Gals. ~~\$10.81~~22.59

(C) - Indicates Change

(D) – Indicates Decrease

(I) - Indicates Increase

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 142 to
 Tariff Water-Pa. P.U.C. No.1
~~First-Second~~ Page No. 11.A
 Canceling ~~Original-First~~ Page No. 11.A

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

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

Section B - Availability Rates

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

(CI) - Indicates ~~Change~~Increase

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

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

PART I: RECOUPMENT SURCHARGE

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

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

ISSUED: ~~January-November 9²⁶, 2023~~

EFFECTIVE: January ~~9²⁷, 2024~~

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

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

ARREARAGE MANAGEMENT PLAN

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

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

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. ~~110~~ to
Tariff Wastewater-Pa. P.U.C. No. 1

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

RATES, RULES AND REGULATIONS GOVERNING

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

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

PENNSYLVANIA

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

ISSUED: ~~January~~ November 910, 2023

EFFECTIVE: January ~~920~~, 20243

ISSUED BY:

~~Bryce Mendenhall~~ Nathaniel Spriggs, President

500 W. Monroe Suite 3600

Chicago, IL 60660

(800) 860-4512

NOTICE

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

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

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. ~~10~~1 to
Tariff Wastewater-Pa. P.U.C. No. 1
~~Eighth~~Ninth Revised Page No. 2
Cancelling ~~Seventh~~Eighth Revised Page No. 2

LIST OF CHANGES

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

ISSUED: ~~January~~November ~~9~~10, 2023

EFFECTIVE: January ~~9~~20, 2024~~3~~

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

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

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

TERRITORIES SERVED

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

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

Pennsylvania Utility Company Division
Pike County. Portions of Lehman Township

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 109 to
Tariff Wastewater-Pa. P.U.C. No. 1
~~Fifth-Sixth~~ Revised Page No. 4
Canceling ~~Third and Fourth-Fifth~~ Revised Page No. 4Penn Estates DivisionPART I: SCHEDULE OF RATES AND CHARGESSection A - Rates for Metered Service

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

Section B - ~~Flat Rates~~ Customer Charges

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

Residential

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

Pool

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

Clubhouse

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

All Other (Customer not Identified as Residential, Pool, & Clubhouse)

~~\$74.73 per month for customers not considered Residential, Pool, Clubhouse or Availability. This rate will be billed monthly.~~ (D) (E)

Section C - Returned Check Charge

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

Section D - Availability

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

Section E – Tampering Fee

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

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

ISSUED: ~~January-November 926~~, 20232EFFECTIVE: January 927, 20224

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

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 910 to
Tariff Wastewater-Pa. P.U.C. No. 1

~~Fifth-Sixth~~ Revised Page No. 5

Utilities, Inc. of Pennsylvania Division

Canceling ~~Third and Fourth-Fifth~~ Revised Page No. 5

PART I: SCHEDULE OF RATES AND CHARGES

Section A - Rates for Metered Service

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

Section B - Flat Rates Customer Charges

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

Residential

Per month, per household	\$ 51.6574.73	(D)(C) (+)
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School

Per month, per pupil	\$ 1.3253	(D)(+)
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All Other (Customers not identified as Residential or School)

Per month	\$ 51.6574.73	(D)(C) (+)
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~~The flat rate charges will be billed monthly in arrears covering service for the previous month immediately preceding presentation of bill,~~

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

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

Supplement No. 910 to
 Tariff Wastewater-Pa. P.U.C. No. 1
~~Second-Third~~ Revised Page
 No. 5A
 Cancelling ~~Original and First-Second~~ Page
 No. 5A

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

Section A - Rates for Service

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

Residential (Metered Rate):

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

Commercial (Metered Rate):

Customer Charge (Monthly)	\$ 51.65 <u>26.15</u>	(I) (D)
Consumption Charge	\$ 17.90 <u>13.977</u> per thousand gallons	(I)

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

COMMUNITY UTILITIES OF PENNSYLVANIA INC.Supplement No. 11 toTariff Wastewater-Pa. P.U.C. No. 1Original Page No. 6B

ARREARAGE MANAGEMENT PLAN

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

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

II. OPERATING REVENUES

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

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

II. OPERATING REVENUES

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

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

Community Utilities of Pennsylvania Inc.

Response to Exhibit D II-5

Revenue Accruals

Water & Wastewater Operations

Calculating unbilled revenue accrual

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

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

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

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

- Journal entry is posted as reversing.

II. OPERATING REVENUES

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

Response: Please refer to Exhibit D II-6.

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

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

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

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

II. OPERATING REVENUES

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

Response: Please refer to Exhibit D II-7.

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

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

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

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

II. OPERATING REVENUES

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

Response: Please refer to Exhibit D II-8.

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

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

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

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

CUSTOMER COUNTS

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

CONSUMPTION

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

II. OPERATING REVENUES

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

Response: Please refer to Exhibit D II-9.

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

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

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

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

(See Note)

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

II. OPERATING REVENUES

10. Provide a breakdown of the number and size of private fire services according to the general water service class of customers.

Response: The Company has no private fire service customers.

a. Provide a listing of all public fire protection customers at historic test year-end and the pro forma billing of current rates for each customer.

Response: The Company has no private fire service customers.

II. OPERATING REVENUES

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

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

II. OPERATING REVENUES

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

Response: Please refer to Exhibit D II-12.

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

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

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

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

II. OPERATING REVENUES

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

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

III. OPERATING EXPENSE

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

Response: Please refer to Exhibit D III-1.

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

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

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

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

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

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

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

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

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

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

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

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

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

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

Response: The Company has no extraordinary property losses.

III. OPERATING EXPENSE

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

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

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

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

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

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

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

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

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

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

III. OPERATING EXPENSE

5. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and nonunion merit, progression, promotion and general) granted during the historic test year and during the 12 months subsequent to the historic test year. Supply data for the historic test year showing:

a. Actual payroll expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Filed Confidential

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

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

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

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

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

Filed Confidential

III. OPERATING EXPENSE

6. Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (service corporations, etc.) for services rendered included in the operating expenses of the filing company for the historic and future test years and for the 12-month period ended prior to the historic test year:

Response: Please refer to Exhibit D III-6.

- a. Supply a copy of contracts, if applicable.

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

- b. Explain the nature of the services provided.

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

- c. Explain the basis on which charges are made.

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

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

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

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

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

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

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

Community Utilities of Pennsylvania Inc.

Response to 53.53 Exhibit D III-6

Affiliate Charges

Water Operations

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

Community Utilities of Pennsylvania Inc.

Response to 53.53 Exhibit D III-6

Affiliate Charges

Wastewater Operations

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

AGREEMENT

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

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

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

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

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

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

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

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

- as maintenance of equipment and facilities. These responsibilities will include testing and record keeping for compliance with all state and local regulatory agency requirements.
- D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, agency annual reports and similar agency support and filings. Periodic analysis will be made for purposes of planning and measurement of efficiency.
- E. CENTRALIZED CASH MANAGEMENT SERVICES: The Service Company may provide a centralized cash management system whereby cash receipts and payments are managed by one single central body, WSC, on behalf of all of the Operating Companies. Under this Centralized Cash Management Service bank accounts could be in the name of, and maintained by, the Service Company. Cash transactions would be recorded on the Service Company's books with a corresponding offset on the Operating Company's books. Balancing entries would be recorded in the intercompany accounts of each entity. The Service Company's provision of centralized cash management would offer more efficiently handled cash, increased visibility and control, simplified bank account structure, and reduced overall bank transaction costs and may provide access to financing or funds for capital projects as well as acquisitions.
- F. LEGAL: The Service Company will employ general counsel and supporting in house counsel as necessary to advise and assist in the performance of the services herein provided for and to aid the Operating Company in all matters where such assistance may be necessary and/or desired.
- G. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.
- H. CONSTRUCTION: The Service Company may perform directly or may provide supervising services in construction including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.
- I. CONTINUING IMPROVEMENT: The Service Company shall provide for continuing improvement of services to the Operating Company which shall include but not be limited to business transformation services including but not limited to software maintenance and upgrades, and other activities related to and that may improve upon efficiency, reliability, or general provision of service to the Operating Company and ultimately improvement of service to the customers of the Operating Company.
- J. IT: The Service Company shall provide day-to-day IT services such as general system operations and maintenance, software maintenance, workstation acquisition support and certain network administration, as well as design, implementation, and replacement of enterprise resource planning, oversight of cybersecurity programs, data storage and management, communication networks and development of IT equipment strategies. The Service Company shall provide services to Operating Company to prepare and properly implement enterprise policies relevant to IT. The Service Company shall provide services to the Operating Company to conduct security analyses, monitor and investigate security alerts, conduct security awareness training, and continuously work to improve security in the environment including identifying and implementing best practices to prevent incidents.

- K. **HUMAN RESOURCES:** The Service Company shall provide the Operating Company human resource services for day-to-day personnel matters (such as recruiting, background checks, onboarding training, payroll, human resource complaints, investigations, reviews, assisting employees with various benefit questions and elections, etc.), the creation, update, and compliance framework for personnel policies, support for executives' and employees' compensation plan design, retirement savings, and benefits management. The Service Company shall provide the Operating Company with services for employee and labor relations issues.
- L. **HEALTH SAFETY AND ENVIRONMENTAL:** The Service Company shall provide services to the Operating Company to ensure compliance and familiarity with local requirements, permits, and regulators. The Service Company shall provide services of Health Safety and Environment planning including the review for compliance with all federal government mandates; development and deployment of company-wide HSE policies, procedures, training manuals, forms, and tools for standardized programs to be used across the operating companies; compliance programs; assessment programs; industry research; and incident investigation and audits.
- M. **BUSINESS DEVELOPMENT:** The Service Company shall provide business development services to Operating Company in order to identify, evaluate and execute on opportunities for acquisition of water and sewer systems.
- N. **ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A:** In addition to items (A) through (M), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets, liabilities and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all Operating Companies as a whole. The allocated costs from these services will be for costs attributable to all Operating Companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

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

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

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

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

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

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

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

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

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

WATER SERVICE CORPORATION

BY 

Attest 

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

BY 

Attest 

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

AFFILIATE AGREEMENT
 APPENDIX A

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

JDR Object Number	Account Description
5505	Agency Expense
5525	Bill Stock
5530	Billing Computer Supplies
5535	Billing Envelopes
5540	Billing Postage
5545	Customer Service Printing
5625	401K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645	Employer Ins Deductions
5650	Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665	Pension Contributions
5670	Term Life Ins
5675	Term Life Ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690	Tuition
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750	Internet Supplier
5755	Microfilming
5760	Website Development
5765	Advertising/Marketing
5770	Bank Service Charges
5795	Contributions
5800	Letter of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fines
5820	Training Expense
5825	Other Misc Expense
5835	Answering Service
5855	Answering Service
5860	Cleaning Supplies
5865	Copy Machine
5870	Holiday Events/Parties
5875	Kitchen Supplies
5880	Office Supply Stores
5885	Printing/Reprints
5890	Publ Subscriptions/Tapes
5925	Shipping Charges
5900	Other Office Expenses
5910	Office Electric
5915	Office Gas
5940	Office Water
5945	Office Telecom
5950	Office Garbage Removal
5955	Office Landscape/Maint Plan
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Print&Cool
5980	Other Office Utilities
5985	Telemarketing Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Clerical
6050	Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105	Salaries - System Project
6110	Salaries - Accty/Finance
6115	Salaries - Admin
6120	Salaries - Office/Silbilit
6125	Salaries - HR
6130	Salaries - AMS

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

JDR Object Number	Subsidiary Number	Account Description
	1030	Land & Land Rights Pump
	1035	Land & Land Rights Ww Trt
	1040	Land & Land Rights Trans Dist
	1045	Land & Land Rights Gen Pit
	1075	Office Struct & Improv
	1100	Office Furn & Equip
	1190	Tool Shop & Misc Eqpt
	1205	Communication Eqpt
	1260	Land & Land Rights Intang Pnt
	1265	Land & Land Rights Col Pnt
	1270	Land & Land Rights Truamt Pnt
	1275	Land & Land Rights Residin Pnt
	1280	Land & Land Rights Ref Dist Pnt
	1285	Land & Land Rights Gen Pit
	1435	Office Struct & Improv
	1440	Office Furn & Equip
	1470	Tool Shop & Misc Eqpt
	1485	Communication Eqpt
	1575	Desktop Computer Wkr
	1580	Mainframe Computer Wkr
	1585	Micro Computers Wkr
	1590	Comp Sys Cost Wkr
	1595	Micro Sys Cost Swt
	1745	Other Plant In Process History
	00101	Wip-Cap Time Office Restoration
	00102	Wip-Cap Time Electrical
	00103	Wip-Cap Time Lab Expansion
	00104	Wip-Cap Time Computer Equipment
	00105	Wip-Cap Time Computer Software
	00106	Wip-Cap Time Radio Equipment
	00107	Wip - Interest During Constr
	00108	Wip - Interest During Constr
	00109	Wip - Interest During Constr
	00110	Wip - Interest During Constr
	00111	Wip - Interest During Constr
	00112	Wip - Interest During Constr
	00113	Wip - Labor/Installation
	00114	Wip - Labor/Installation
	00115	Wip - Equipment
	00116	Wip - Equipment
	00117	Wip - Equipment
	00118	Wip - Material
	00119	Wip - Material
	00120	Wip - Material
	00121	Wip - Material
	00122	Wip - Material
	00123	Wip - Electrical
	00124	Wip - Site Work
	00125	Wip - Construction Labor
	00126	Wip - Construction Labor
	00127	Wip - Architect/Designer
	00128	Wip - Architect/Designer
	00129	Wip - Architect/Designer
	00130	Wip - Building Addition
	00131	Wip - Furniture
	00132	Wip - Furniture
	00133	Wip - Heating/Air Condition
	00134	Wip - Heating/Air Condition
	00135	Wip - Interior Finish
	00136	Wip - Interior Finish
	00137	Wip - Modification/Convert
	00138	Wip - Remodeling
	00139	Wip - Transfer To Fixed Assets
	00140	Wip - Transfer To Fixed Assets
	00141	Wip - Transfer To Fixed Assets
	00142	Wip - Transfer To Fixed Assets
	00143	Wip - Transfer To Fixed Assets
	00144	Wip - Transfer To Fixed Assets
	00145	Wip - Transfer To Fixed Assets
	00146	Wip - Transfer To Fixed Assets
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	00224	Wip - Transfer To Fixed Assets
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	00226	Wip - Transfer To Fixed Assets
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	00228	Wip - Transfer To Fixed Assets
	00229	Wip - Transfer To Fixed Assets
	00230	Wip - Transfer To Fixed Assets
	00231	Wip - Transfer To Fixed Assets
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	00260	Wip - Transfer To Fixed Assets
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	00262	Wip - Transfer To Fixed Assets
	00263	Wip - Transfer To Fixed Assets
	00264	Wip - Transfer To Fixed Assets
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	00280	Wip - Transfer To Fixed Assets
	00281	Wip - Transfer To Fixed Assets
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	00288	Wip - Transfer To Fixed Assets
	00289	Wip - Transfer To Fixed Assets
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	00292	Wip - Transfer To Fixed Assets
	00293	Wip - Transfer To Fixed Assets
	00294	Wip - Transfer To Fixed Assets
	00295	Wip - Transfer To Fixed Assets
	00296	Wip - Transfer To Fixed Assets
	00297	Wip - Transfer To Fixed Assets
	00298	Wip - Transfer To Fixed Assets
	00299	Wip - Transfer To Fixed Assets
	00300	Wip - Transfer To Fixed Assets

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

**AFFILIATE AGREEMENT
 APPENDIX A**

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

IDE Object Number	Account Description
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6143	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Meals Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Inflation Costs
6380	Deprct-Office Structure
6381	Deprct-Office Furn/Eqpt
6610	Deprct-Communication Eqpt
6615	Deprct-Misc Equipment
6820	Deprct-Office Structure
6825	Deprct-Office Furn/Eqpt
6850	Deprct-Communication Eqpt
6855	Deprct-Misc Equipment
6920	Deprct-Computer
7310	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/ICT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

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

IDE Object Number	Subsidiary Number	Account Description
1010		Land & Land Rights Pump
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Btu Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00401	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00404	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1782	00407	Wip - Contractor/Labor
1782	00408	Wip - Contractor/Labor
1783	00404	Wip - Operating/Setting
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Hand Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1787	00404	Wip - Repair
1787	00405	Wip - Repair
1787	00406	Wip - Repair
1787	00407	Wip - Repair
1787	00408	Wip - Repair
1787	00401	Wip - Transfer To Fixed Assets
1787	00402	Wip - Transfer To Fixed Assets
1787	00403	Wip - Transfer To Fixed Assets
1787	00404	Wip - Transfer To Fixed Assets
1787	00405	Wip - Transfer To Fixed Assets
1787	00406	Wip - Transfer To Fixed Assets
1787	00407	Wip - Transfer To Fixed Assets
1787	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2115		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swt
2350		Acc Depr-Mainframe Comp Swt
2355		Acc Depr-Mini Comp Swt
2360		Comp Sys Amortization Swt
2563		Micro Sys Amortization Swt
2950		Def Chgs-Landscaping
2955		Def Chgs-Customer Complaints
2960		Def Chgs-Tank Maint&Rep Wtr
2965		Def Chgs-Relocation Expenses
2970		Def Chgs-Attorney Fee
2975		Def Chgs-Maintenance/Systems Cost
2980		Def Chgs-Emp Fees
2985		Def Chgs-Other
3000		Def Chgs-Other Wtr & Swt
3005		Def Chgs-Voc Training
3020		Def Chgs-Sludge Hauling
3025		Def Chgs-Er Wash/Net Swt Maint
3030		Def Chgs-Tv Sewer Main
3040		Def Chgs-Tank Maint&Rep Swt
3080		Amort - Landscaping
3090		Amort - Customer Complaints

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

**AFFILIATE AGREEMENT
 APPENDIX A**

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

IDE Object Number Account Description

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

<u>IDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1010		Land & Land Rights Pump
2110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3123		Amort - Anonmy Fee
3130		Amort - Hurricane/Siemer
3133		Amort - Employee Fees
3140		Amort - Other
3151		Amort - Other Wtr & Swr
3160		Amort - Vac Testing
3175		Amort - Sludge Hauling
3880		Amort - Fr Wash/Net Swr Maint
3885		Amort - Tr Sewer Maint
3893		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax-Fed
4369		Def Fed Tax - Clac Pre 1987
4371		Def Fed Tax - Top Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - Nol
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amt
4395		Def Fed Tax - Pre Acra
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Clac Pre 1987
4421		Def St Tax - Top Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - Nol
4441		Def St Tax - Cont Prop
4443		Def St Tax - Amt
4445		Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT
APPENDIX B**

The formula used to calculate all allocations is as follows:

Expenses:

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

Assets/Liabilities:

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

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

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

Scope of Corporate Support Services

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

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

- Governance – centralized support service departments provide oversight and management control that improves operations and processes; for instance, monthly financial reporting and analysis comparing actual expenditures to budgeted expenditures ensures accountability and can improve operational efficiency
- Compliance – support services departments help improve compliance with regulatory, legal, financial, and other obligations of each individual operating company and holding companies
- Economies – one of the primary benefits of the centralized support service model is that it helps the customers of smaller companies realize the benefits of scale enjoyed by much larger companies; among other things, the centralized service model allows Corix to leverage the buying power of the combined group of companies and more efficiently utilize staff through workload balancing and specialization
- Continuity of service – centralized support organizations mitigate the risk of disruptions in service caused by absences and departures
- Standards – centralized support service models play an important role in improving the quality of service by ensuring that standard policies, procedures, and practices are established and followed; in addition, centralized support service models also facilitate the sharing and adoption of best practices

CAM Tier 1 allocation factors	
Table 1 – Composite Allocator	
Factor	Weight
Gross Revenue	33.33%
Headcount	33.33%
Gross Property, Plant & Equipment	33.33%
Total	100%
Table 2 – Tier 1 Allocation Time Periods	
Inputs	Reference
Gross Revenue ⁵	Trailing Twelve Months as of June 30th of prior year (i.e., 2022 allocation is based on gross revenue from July 1, 2020 – June 30, 2021)
Headcount	As of June 30th of prior year (i.e., 2022 allocation is based on June 30, 2021 value)
Gross Property, Plant & Equipment ⁶	As of June 30th of prior year (i.e., 2022 allocation is based on June 30, 2021 value)
CAM Tier 2 allocation factors	
<p>ERC</p> <p>Corporate support service costs allocated to the Lower 48 Business Units are then allocated operating subsidiaries using the Tier 2 Equivalent Residential Connections (ERCs) allocator. This allocation factor is appropriate because these businesses largely service residential customers. The Tier 2 ERC allocation methodology conforms to existing affiliate interest agreements (AIAs) and is consistent with historical practices. The Tier 2 allocation among the Lower 48 Business Units operating subsidiaries is performed after the Tier 1 allocation and is performed separately from the Tier 1 allocation.</p>	

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

Summary by Account:

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

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

Summary by Account:

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

Summary by Function:

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

USD 20,865,171.47 35,034,139

fx 1.3475

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

9. Submit details of expenditures for advertising (national, institutional and local media). Provide a schedule of advertising expense by media categories for the historic test year and the prior two comparable years with respect to:

a. Public health and safety.

Response: The Company had no costs resulting from advertising.

b. Conservation of energy.

Response: The Company had no costs resulting from advertising.

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

Response: The Company had no costs resulting from advertising.

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

Response: The Company had no costs resulting from advertising.

e. Other advertising programs.

Response: The Company had no costs resulting from advertising.

f. Total advertising expense.

Response: The Company had no costs resulting from advertising.

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

11. Submit a schedule showing a breakdown by the expenditures associated with outside services employed, regulatory commission expenses, showing expenses relating to rate cases separately, and miscellaneous general expenses, for the historic test year and prior 2 comparable years.

Response: Please refer to Exhibit D III-11.

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

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

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

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

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

15. Identify the total pension expense under statement of accounting standards (SFAS 87) for the historic test year and the portion charged to operation and maintenance (O & M). Include an analysis showing the contribution to the pension plan and the amount deferred or expensed for each of the past 2 years and the historic test year. Also provide any estimates for the future year.

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

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

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

Response: Not applicable.

III. OPERATING EXPENSE

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

Response: Not applicable.

III. OPERATING EXPENSE

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

Response: Not applicable.

III. OPERATING EXPENSE

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

Response: Not applicable.

III. OPERATING EXPENSE

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

Response: Not applicable.

III. OPERATING EXPENSE

22. Provide a copy of all incentive compensation and bonus plans and provide the level of related bonus payments included in the cost of service. Provide information for the preceding 2 years and any changes since the last rate case.

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

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

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

Filed Confidential

III. OPERATING EXPENSE

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

Response: Please refer to Exhibit D III-23.

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

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

Community Utilities of Pennsylvania Inc.

Response to 53.53 Exhibit D III-23

Insurance

Wastewater Operations

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

III. OPERATING EXPENSE

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

Response: Please refer to Exhibit D III-24.

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

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

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

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

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

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

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

III. OPERATING EXPENSE

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

Response: Please refer to Exhibit D III-28.

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

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

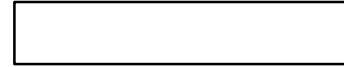
IV. TAXES

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

Response: Please refer to Exhibit D IV-1.

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

1010021181



DEPARTMENT USE ONLY

RCT-101 09-21 PAGE 1 OF 4
PA CORPORATE NET INCOME TAX REPORT 2021

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

STEP A:

Tax Year Beginning 01012021 Tax Year Ending 12312021

STEP B:

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

STEP C:

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

STEP D: PA CORPORATE NET INCOME TAX

USE WHOLE DOLLARS ONLY

STEP E:

Payment Due/Overpayment

Calculation: A minus B minus C
See instructions.

A. Tax Liability from Page 2 (can not be less than zero)

B. Estimated Payments & Credits on Deposit

C. Restricted Credits

CNI 0 40003 0 -40003

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

E-File Opt Out (See instructions*) N

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

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

STEP G: Corporate Officer (Must sign affirmation below)

NAME JAMES ANDREJKO
PHONE 8478976498
EMAIL JIM.ANDREJKO@CORIX.COM

FORM 1062
BARCODE 0000

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

Corporate Officer Signature Date 10/27/2022

REVENUE ID 1001264095
TAX YEAR END 12312021 NAME COMMUNITY UTILITIES OF PEN
RCT-101 09-21 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2021

SECTION A: BONUS DEPRECIATION

USE WHOLE DOLLARS ONLY

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

Table with 3 columns: Description, Line Number, Amount. Includes 'Current year federal depreciation of 168k prop.' and 'Other adjustments'.

SECTION B: PA CORPORATE NET INCOME TAX

Main tax calculation table with 3 columns: Description, Line Number, Amount. Includes 'Income or loss from federal return on a separate-company basis', 'DEDUCTIONS', 'ADDITIONS', and 'Tax Due'.

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

Table for Sales Factor and Special Apportionment. Columns include Sales - PA, Sales - Total, Numerator, Denominator, Apportionment Proportion.

1Y4664 2.000

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



REVENUE ID 1001264095
TAX YEAR END 12312021 NAME COMMUNITY UTILITIES OF PEN
RCT-101 09-21 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2021

SECTION C: CORPORATE STATUS CHANGES

Final Report N

PA Corporations:

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

Foreign Corporations:

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

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

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

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

SECTION D: GENERAL INFORMATION QUESTIONNAIRE

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

State of Incorporation PA Incorporation Date 07282015

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

If yes: First Period End Date: Last Period End Date:

Accounting Method - Federal Tax Return Accounting Method - Financial Statements
A A = Accrual C = Cash O = Other A A = Accrual C = Cash O = Other

Other Other



REVENUE ID 1001264095
TAX YEAR END 12312021

NAME COMMUNITY UTILITIES OF PEN

RCT-101 09-21 **PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2021**
SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? **Y**
If yes, the below section must be completed.

Ø = Own
R = Rent

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

CORPORATE OFFICERS

(See instructions.)

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions.

President/Managing Partner
Vice President
Secretary
Treasurer/Tax Manager

MENDENHALL
LONG
HOFMEISTER
ANDREJKO

BRYCE
EMILY
MATTHEW
JAMES

PREPARER'S INFORMATION

Firm Federal EIN
Firm Name
Address Line 1
Address Line 2
City
State
ZIP

Province
Country Code
Foreign Postal Code

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

Tax Preparer's Signature

Date

INDIVIDUAL PREPARER
PHONE
EMAIL
PTIN/SSN



IV. TAXES

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

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

IV. TAXES

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

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

IV. TAXES

4. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property that increases productive capacity, and accelerated depreciation rate (ADR) rates on property (separate between State and Federal; also, rate used). If based on the historic test year, justify.

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

a. State whether tax depreciation is based on all rate base items claimed as of the end of the future test year, and whether it is the annual tax depreciation at the end of the future test year.

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

b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

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

IV. TAXES

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

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

IV. TAXES

6. Submit a schedule showing the adjustments for taxable net income per book, including below-the-line items, and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for ratemaking purposes.

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

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

IV. TAXES

7. Submit detailed calculations supporting historic and future taxable income before State and Federal Income Taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or nonutility business, or by operating divisions or areas.

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

IV. TAXES

8. Furnish a breakdown of major items comprising prepaid and deferred Income Tax charges and other deferred income tax credits and reserves by accounting areas.

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

Community Utilities of Pennsylvania, Inc.
Taxes

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

CALCULATION OF DEFERRED TAX BALANCES

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

IV. TAXES

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

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

IV. TAXES

10. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. If not, explain.

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

IV. TAXES

11. Show any income tax loss/gain carryovers from previous years that may affect historic test year income taxes or future test year Income Taxes. Show loss or gain carryovers by years of origin and amounts remaining by years at the end of the historic test year.

Response: Please refer to Exhibit D IV-11.

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

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

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

IV. TAXES

12. Provide a detailed analysis of taxes accrued per books as of the historic and future test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Response: Please refer to Exhibit D IV-12.

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

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

Basis for Accrual:

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

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

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

Basis for Accrual:

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

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

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

Basis for Accrual:

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

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

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

Basis for Accrual:

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

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

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

Basis for Accrual:

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

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

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

Basis for Accrual:

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

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

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

IV. TAXES

13. Under Section 1552 of the Internal Revenue Code and Regulations at 1.1552-1 if applicable, a parent company, in filing a consolidated Income Tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government. If this request is not applicable, provide an explanation.

a. State what option has been chosen by the group.

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

b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated Income Tax return.

Response: Not applicable.

c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.

Response: Not applicable.

d. Provide annual Income Tax return for group, and if Income Tax return shows net operating loss, provide details of amount of net operating loss allocated to the Income Tax returns of each of the members of the consolidated group.

Response: Not applicable.

IV. TAXES

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

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

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

Filed Confidential

IV. TAXES

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

a. Social Security.

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

b. Unemployment.

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

c. Capital Stock.

Response: Not applicable.

d. Public Utility Realty.

Response: Not applicable.

e. PUC assessment.

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

f. Other property.

Response: Not applicable.

g. Any other appropriate categories.

Response: Not applicable.

IV. TAXES

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

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

IV. TAXES

17. With respect to determination of income taxes, Federal and State:

a. Show Income Tax results of the annualizing and normalizing adjustments to the historic test year before any rate increase.

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

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

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

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

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

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

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

IV. TAXES

18. State amount of debt interest utilized for Income Tax calculations, and details of debt interest computations, under each of the following rate case bases:

a. Actual per book test year.

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

b. Annualized historic test year-end.

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

c. Proposed future test year-end.

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

V. RATE BASE

1. Provide a schedule showing the measures of value and the rates of return at the original cost in the current case. All claims made on this exhibit should be cross-referenced to appropriate exhibits.

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

V. RATE BASE

2. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. This exhibit should be updated at the conclusion of these proceedings.

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

V. RATE BASE

3. If a claim is made for nonrevenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include a list of items needed to complete each project, such as landscaping and fencing, and estimated total amounts to be spent to complete each project. These exhibits should be updated at the conclusion of these proceedings.

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

V. RATE BASE

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

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

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

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

b. expected date of use for each item claimed.

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

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

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

d. Date when each item was acquired.

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

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

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

V. RATE BASE

5. If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances, noting quantity and price for the fuel inventories by type of fuel for the 13 months prior to the end of the historic test year by location, station, etc. Explain the method of determining the claim if other than that described above.

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

V. RATE BASE

6. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

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

V. RATE BASE

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

a. Prepayments—list and identify all items.

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

b. Federal Income Tax accrued or prepaid.

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

c. Pennsylvania State Income Tax accrued or prepaid.

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

d. Pennsylvania Capital Stock Tax accrued or prepaid.

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

e. Pennsylvania Public Utility Realty Tax accrued or prepaid.

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

f. Payroll taxes accrued or prepaid.

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

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

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

V. RATE BASE

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

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

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

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

V. RATE BASE

9. Indicate if amortized expenses have been removed from the lead-lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.

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

V. RATE BASE

10. Identify the funds availability arrangements or terms which the company has with its banks with respect to deposits of customer checks. For example, does the company have same day or next day access to funds deposited?

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

V. RATE BASE

11. In reference to materials and supplies:

a. What method of inventory valuation was used to develop the claim for materials and supplies?

Response: Actual historical test year ending balance.

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

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

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

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

d. Provide the actual monthly value for the inventory of materials and supplies for the past 12 months. Supply as of the end of the historic test year, a 13-month average, by month, for the material and supply account.

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

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

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

V. RATE BASE

12. For each nonblanket or projected plant addition to cost the greater of \$100,000 or 0.5% of current rate base, included in the future test year, please provide:

a. Description of the project.

Response: Please refer to Exhibit D V-12.

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

Response: Please refer to Exhibit D V-12.

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

Response: Please refer to Exhibit D V-12.

d. Reason for change in budgeted cost.

Response: Please refer to Exhibit D V-12.

e. Original estimated date of completion and in service.

Response: Please refer to Exhibit D V-12.

f. Current estimated date of completion and in service.

Response: Please refer to Exhibit D V-12.

g. Reason for change in completion date.

Response: Please refer to Exhibit D V-12.

h. Anticipated retirement related to the plant addition.

Response: Please refer to Exhibit D V-12.

i. Starting date of project.

Response: Please refer to Exhibit D V-12.

j. Amount expended to date.

Response: Please refer to Exhibit D V-12.

k. Percent of project currently complete.

Response: Please refer to Exhibit D V-12.

l. The depreciation rate applicable.

Response: Please refer to Exhibit D V-12.

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

Response: Please refer to Exhibit D V-12.

Community Utilities of Pennsylvania, Inc.
Response to 53,53 Exhibit D V-12
Plant Major Additions

Water Operations

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

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

Wastewater Operations

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

V. RATE BASE

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

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

V. RATE BASE

14. Are all of the assets used in the plant-in-service claim used exclusively by the water or wastewater utility? If not, provide the estimated percentage that each shared asset is used by other entities.

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

V. RATE BASE

15. Is all plant included in rate base currently being used in providing water or wastewater service? If not, provide a schedule which presents those plant items which are not, and indicate the corresponding amounts and account numbers. Further, provide a detailed narrative explaining the reason why such plant is not being used and the anticipated future disposition of the plant.

Response: Yes.

V. RATE BASE

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

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

VI. DEPRECIATION

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

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

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

VI. DEPRECIATION

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

Response: Not applicable.

VI. DEPRECIATION

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

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

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

Plant in Service

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

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

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

Column Calculations:

[A]- Company's Per Books amounts for Historic Test Year ended July 31, 2023

[B]-Accumulated Reserve for Historic Test Year

[C]- Sum of Columns [A] & [B]

[D]- Accrual Rate

VI. DEPRECIATION

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

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

VI. DEPRECIATION

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

a. For the purposes of this filing.

Response: Please refer to response to VI-3.

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

Response: Not applicable.

VI. DEPRECIATION

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

Response: Not applicable.

VII. RATE OF RETURN

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

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

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

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

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

Response: Not applicable.

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

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

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

VII. RATE OF RETURN

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

Response: Not applicable.

VII. RATE OF RETURN

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

Response: Please refer to Exhibit D VII-3.

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

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

Note: Funding for capital investment comes from CRU US

VII. RATE OF RETURN

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

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

a. Date of issue.

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

b. Date of maturity.

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

c. Amount issued.

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

d. Amount outstanding.

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

e. Amount retired.

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

f. Amount required.

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

g. Gain on reacquisition.

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

h. Coupon rate.

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

i. Discount or premium at issuance.

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

j. Issuance expenses.

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

k. Net proceeds.

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

l. Sinking fund requirements.

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

m. Effective interest rate.

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

n. Dividend rate.

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

o. Effective cost rate.

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

p. Total average weighted effective cost rate.

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

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

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

VII. RATE OF RETURN

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

a. Earnings-price ratio (average).

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

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

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

c. Dividend yield (average).

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

d. Earnings per share (dollar).

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

e. Dividends per share (dollars).

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

f. Average book value per share yearly.

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

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

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

h. Pre-tax funded debt interest coverage.

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

i. Post-tax funded debt interest coverage.

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

j. Market price-book value ratio.

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

VII. RATE OF RETURN

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

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

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

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

VII. RATE OF RETURN

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

Response: Not Applicable.

VII. RATE OF RETURN

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

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

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

Filed Confidential

VII. RATE OF RETURN

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

Response: Not Applicable.

a. Reacquisitions by issue by year.

Response: Not Applicable.

b. Total gain on reacquisitions by issue by year.

Response: Not Applicable.

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

Response: Not Applicable.

VII. RATE OF RETURN

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

Response: Not Applicable.

a. Name of each bank.

Response: Not Applicable.

b. Address of each bank.

Response: Not Applicable.

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

Response: Not Applicable.

d. Average daily balance in each account.

Response: Not Applicable.

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

Response: Not Applicable.

f. Average daily compensating bank balance at each bank.

Response: Not Applicable.

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

Response: Not Applicable.

h. Interest earned on each type of account.

Response: Not Applicable.

VII. RATE OF RETURN

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

a. Line of credit at each bank.

Response: \$80,000,000 revolving credit facility with TD for CUPA parent, CRU US.

b. Average daily balances of notes payable to each bank, by name of bank.

Response: For the revolving line of credit, FY 2022 average was \$19,600,000 and for the test year was \$11,500,000.

c. Interest rate charged on each bank note (prime rate, formula).

Response: SOFR plus a spread of between 120 and 200 basis points (depending on the Company's debt to capitalization ratio).

d. Purpose of each bank note, (for example, construction, fuel storage, working capital, debt retirement).

Response: The revolving line of credit is for working capital.

e. Prospective future need for this type of financing.

Response: The current revolving line of credit is expected to be sufficient for future near-term requirements.

VII. RATE OF RETURN

12. Submit details on company or parent common stock offerings for the past 5 years to present, as follows:

a. Date of prospectus.

Response: Not Applicable.

b. Date of offering.

Response: Not Applicable.

c. Record date.

Response: Not Applicable.

d. Offering period including dates and number of days.

Response: Not Applicable.

e. Amount and number of shares of offering.

Response: Not Applicable.

f. Offering ratio, if rights offering.

Response: Not Applicable.

g. Percent subscribed.

Response: Not Applicable.

h. Offering price.

Response: Not Applicable.

i. Gross proceeds per share.

Response: Not Applicable.

j. Expenses per share.

Response: Not Applicable.

k. Net proceeds per share in (12.) i and j.

Response: Not Applicable.

l. Market price per share.

Response: Not Applicable.

(1) At record date.

Response: Not Applicable.

(2) At offering date.

Response: Not Applicable.

(3) One month after close of offering.

Response: Not Applicable.

m. Average market price during offering.

Response: Not Applicable.

(1) Price per share.

Response: Not Applicable.

(2) Rights per share-average value of rights.

Response: Not Applicable.

n. Latest reported earnings per share at time of offering.

Response: Not Applicable.

o. Latest reported dividends at time of offering.

Response: Not Applicable.

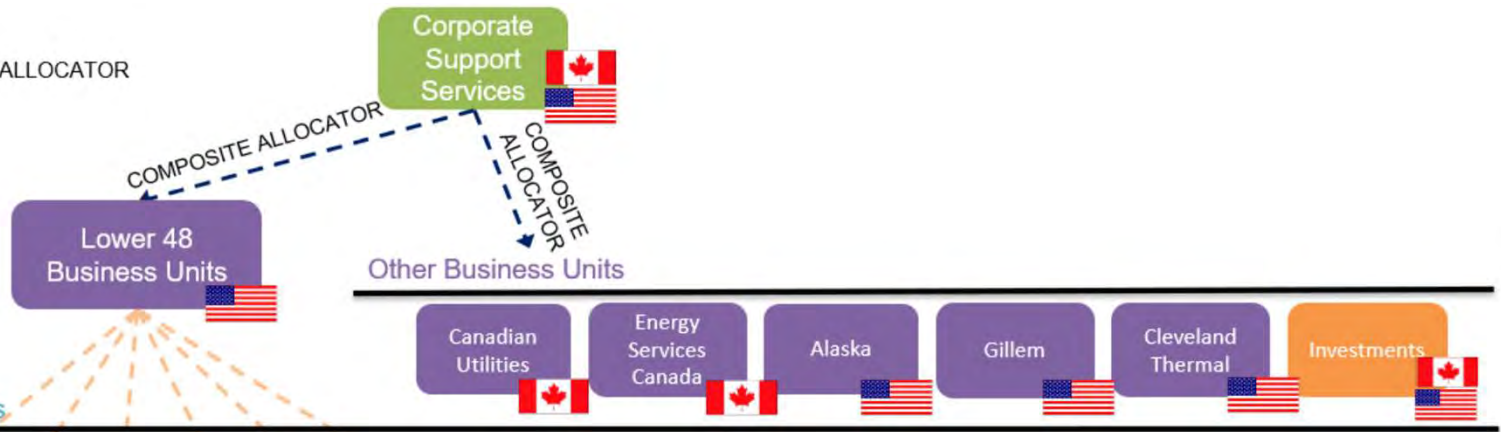
VII. RATE OF RETURN

13. Attach a chart explaining company's corporate relationship to its affiliates showing system structure.

Response: Please refer to Exhibit D VII-13.

Community Utilities of Pennsylvania Inc.
 Response to 53.53 Exhibit D VII-13
 Affiliate Structure
 Water & Wastewater Operations

TIER 1: USING COMPOSITE ALLOCATOR



Lower 48 Business Units

TIER 2: ERCs for lower 48 business units unless business unit has less than 50% residential revenues, then Composite Allocator



VII. RATE OF RETURN

14. If the utility plans to make a formal claim for a specified allowable rate of return, provide the following data in statement or exhibit form:

a. Claimed capitalization and capitalization ratios with supporting data.

Response: Please refer to Exhibit DVII-1 & 1a and responses to b. through f. below.

b. Claimed cost of long-term debt with supporting data.

Response: Please refer to Exhibit D VII-4 for debt information.

c. Claimed cost of short-term debt with supporting data.

Response: Please refer to Exhibit D VII-4 for debt information.

d. Claimed cost of total debt with supporting data.

Response: Please refer to Exhibit D VII-4 for debt information.

e. Claimed cost of preferred stock with supporting data.

Response: Not applicable.

f. Claimed cost of common equity with supporting data.

Response: Please see Schedules MRH-1 to MRH-5 attached to the pre-filed direct testimony of CUPA witness Howard.

VII. RATE OF RETURN

15. Supply copies of the following documents for the company and, if applicable, its parent:

a. Most recent annual report to shareholders including any statistical supplements.

Response: The Company does not produce an annual report to shareholders. Please refer to Exhibit D VII-15, the 2022 audit report for CUPA's parent, CRU US. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

b. Most recent SEC form 10K.

Response: Not Applicable.

c. All SEC form 10Q reports issued within the preceding 12 months of the date of submittal of the rate increase request.

Response: Not Applicable.

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

Filed Confidential

VII. RATE OF RETURN

16. Supply copies of the company's balance sheets for each month for the last 2 years.

Response: Please refer to Exhibit D XI-1.

VII. RATE OF RETURN

17. Provide the bond rating history for the company and, if applicable, its parent from the major credit rating agencies for the last five years.

Response: Not Applicable.

VII. RATE OF RETURN

18. Provide copies of all bond rating reports relating to the company and, if applicable, its parent for the past 2 years.

Response: Not Applicable.

VII. RATE OF RETURN

19. Supply copies of all presentations by the company's and, if applicable, its parent's management and securities analysts during the past 2 years, including presentations of financial projections.

Response: Not Applicable.

VII. RATE OF RETURN

20. Provide a listing of all securities issuances for the company and, if applicable, its parent projected for the next 2 years. The response shall identify for each projected issuance the date, dollar amount, type of security, and effective cost rate.

Response: Not Applicable.

VII. RATE OF RETURN

21. Identify any plan by the company to refinance high cost long-term debt or preferred stock.

Response: Not Applicable.

VII. RATE OF RETURN

22. Provide copies of all securities analysts' reports relating to the company and its parent, or both, issued within the past 2 years.

Response: Not Applicable.

VII. RATE OF RETURN

23. If applicable, supply a listing of all common equity infusions from the parent to the company over the past 5 years. In each case, identify date and dollar amount.

Response: Not Applicable.

VII. RATE OF RETURN

24. If applicable, identify the company's common dividend payments to its parent for each of the last 5 years.

Response: Not Applicable.

VII. RATE OF RETURN

25. Provide the latest year-by-year financial projections for the company for the next 5 years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies. The information will be treated in a confidential manner, if requested by the company in writing, as set forth in 52 Pa. Code § 5.423.

Response: Response: Please refer to Exhibit D VII-8, representing CUPA's Board approved 2023-25 budgeted financials. CUPA approved budgets span a three-year period. The attached have not been submitted to bond agencies. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

VII. RATE OF RETURN

26. Provide the company's 5-year construction budget.

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

Community Utilities of Pennsylvania, Inc.
R-2023-3042804 (Water)
R-2023-3042805 (Wastewater)
Exhibit D VII-26

Filed Confidential

VII. RATE OF RETURN

27. Identify the company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.

Response: CUPA's capitalization is 100% equity. CRU US targets a 50%/50% debt/equity capital structure to maintain consistency in funding sources, approximate the industry for similarly situated entities, and balance risk.

VII. RATE OF RETURN

28. For each month, of the most recent 24 months, supply the company's:

a. Short-term debt balance.

Response: Please refer to Exhibit D VII-28a & b.

b. Short-term debt interest rate.

Response: Please refer to Exhibit D VII-28a & b.

c. Balance of construction work in progress.

Response: Please refer to Exhibit D VII-28c.

d. Balance of construction work in progress which is eligible for AFUDC accrual:

Response: Please refer to Exhibit D VII-28c.

Community Utilities of Pennsylvania Inc.
 Response to 53.53 Exhibit D VII-28a & b
 Monthly Parent Company (CRU US) Short Term Debt Balances
 Water & Wastewater Operations

	<u>7/31/2023</u>	<u>6/30/2023</u>	<u>5/31/2023</u>	<u>4/30/2023</u>	<u>3/31/2023</u>	<u>2/28/2023</u>	<u>1/31/2023</u>	<u>12/31/2022</u>	<u>11/30/2022</u>	<u>10/31/2022</u>	<u>9/30/2022</u>	<u>8/31/2022</u>
Short Term Debt Balance (Parent Company)	35,000,000	15,000,000	12,000,000	22,000,000	10,000,000	10,000,000	-	20,000,000	10,000,000	5,000,000	-	8,000,000
Short Term Debt Rate (Parent Company)	6.44%	6.40%	6.27%	5.80%	5.80%	5.80%	5.62%	5.39%	5.03%	5.28%	3.86%	3.86%

Community Utilities of Pennsylvania Inc.
 Response to 53.53 Exhibit D VII-28a & b
 Monthly Parent Company (CRU US) Short Term Debt Balances
 Water & Wastewater Operations

	<u>7/31/2022</u>	<u>6/30/2022</u>	<u>5/31/2022</u>	<u>4/30/2022</u>	<u>3/31/2022</u>	<u>2/28/2022</u>	<u>1/31/2022</u>	<u>12/31/2021</u>	<u>11/30/2021</u>	<u>10/31/2021</u>	<u>9/30/2021</u>	<u>8/31/2021</u>
Short Term Debt Balance (Parent Company)	8,000,000	-	48,000,000	43,000,000	33,000,000	33,000,000	28,000,000	18,000,000	13,000,000	8,000,000	8,000,000	17,000,000
Short Term Debt Rate (Parent Company)	3.51%	2.39%	2.39%	1.95%	1.70%	1.33%	1.33%	1.33%	1.33%	1.58%	1.58%	1.58%

Community Utilities of Pennsylvania Inc.
 Response to 53.53 Exhibit D VII-28c
 Monthly CWIP Balances

Water Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022
Construction Work-In-Progress Balance	1,352,777	1,349,962	1,250,618	1,172,415	1,126,810	1,057,928	1,049,869	1,044,539	2,828,055	2,386,730	2,325,427	1,787,683

Wastewater Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022
Construction Work-In-Progress Balance	63,929	(5,652)	(12,017)	(46,394)	(94,818)	(97,101)	(165,635)	(164,834)	797,343	485,404	667,036	550,206

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-28c
Monthly CWIP Balances

Water Operations

	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Construction Work-In-Progress Balance	1,704,051	1,279,387	1,056,758	994,302	986,152	951,409	950,988	1,571,195	1,439,312	1,346,669	1,284,627	1,120,535

Wastewater Operations

	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021
Construction Work-In-Progress Balance	392,829	223,813	189,167	214,995	200,876	163,054	729,283	2,363,847	1,911,287	1,757,823	1,656,847	1,355,788

VII. RATE OF RETURN

29. Fully identify all debt, other than instruments traded in public markets, owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.

Response: Not applicable.

VII. RATE OF RETURN

30. Provide a summary statement of all stock dividends, splits, or par value changes during the 2-year calendar period preceding the rate case filing.

Response: Not Applicable.

VII. RATE OF RETURN

31. If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and consolidated system, the reasons for this claim must be fully stated and supported.

Response: CUPA uses the capital structure and capital costs of its direct parent CRU US for ratemaking purposes. CUPA does not issue its own debt. The debt and equity financing of CRU US, which remains on CRU US's books, is used to support the operations of CUPA and the other CRU US subsidiaries. CUPA has used the CRU US capital structure and costs for ratemaking in several rate cases and such use has not been deemed unreasonable by the PA PUC.

VII. RATE OF RETURN

32. To the extent not provided elsewhere, supply financial data of the company, and its parent, if applicable, for the last 5 years.

a. Times interest earned ratio—pre- and post-tax basis.

Response: Please refer to Exhibit D VII-1 & 1a.

b. Preferred stock dividend coverage ratio—post tax basis.

Response: Not Applicable.

c. Times fixed charges earned ratio—pretax basis.

Response: The Company does not track fixed vs variable charges.

d. Dividend payout ratio.

Response: Not Applicable.

e. AFUDC as a percent of earnings available for common equity.

Response: Please refer to Exhibit D VII-32e-h.

f. Construction work in progress as a percent of net utility plant.

Response: Please refer to Exhibit D VII-32e-h.

g. Effective income tax rate.

Response: Please refer to Exhibit D VII-32e-h.

h. Internal cash generations as a percent of total capital requirements.

Response: Please refer to Exhibit D VII-32e-h.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D VII-32e-h
Parent Company (CRU US) Financial Ratios
Water & Wastewater Operations

	December 2018	December 2019	December 2020	December 2021	December 2022
AFUDC	2,075,924	1,946,551	2,044,291	1,495,410	2,023,474
Net income	15,345,465	18,181,150	14,408,955	19,562,532	20,516,195
AFUDC / net income	13.5%	10.7%	14.2%	7.6%	9.9%
CWIP	23,221,333	22,906,497	37,509,742	58,919,275	68,936,498
PP&E, net	780,905,287	868,413,767	869,872,423	929,620,089	1,011,973,011
CWIP / PP&E, net	3.0%	2.6%	4.3%	6.3%	6.8%
Provision for (benefit from) income taxes	4,551,636	4,634,877	2,674,464	5,187,499	5,416,319
Net income before taxes	19,895,101	22,816,027	17,083,419	24,750,032	25,932,514
Effective income tax rate	22.9%	20.3%	15.7%	21.0%	20.9%
Internal Cash Generated from Operations (000's)	16,681	34,178	23,534	54,750	52,489
Capital Expenditures (000's)	77,582	91,790	70,341	93,450	119,822
Internal cash generations as a percent of total capital requirements	21.5%	37.2%	33.5%	58.6%	43.8%

VIII. RATE STRUCTURE AND COST OF SERVICE

1. Provide a complete, fully allocated, cost of service study if an interval of 3 years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water or wastewater rate structure is fair and equitable to all classifications of water or wastewater customers (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the rate of return produced by present and proposed rates by class of service.

Response: Please refer to the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3, which utilize Schedules A, B, and D-1 to D-4 of the Company’s rate case filing schedules.

b. Indicate if the method used for establishing the allocation factors in the cost of service study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

Response: No changes in methodology from the prior cost of service study were implemented.

c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the historic test year and 2 prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the company’s cost of service study.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3. Maximum hour data is not available. Westgate, a purchased water system, does not have daily data available. Please see below for average day and maximum day data.

Gallons, by system	Average Day, year ended			Max Day, year ended		
	7/31/2021	7/31/2022	7/31/2023	7/31/2021	7/31/2022	7/31/2023
Penn Estates	313,664	291,079	309,494	124,243	102,872	76,107
Tamiment	538,098	452,003	504,657	277,600	369,000	230,907

d. Explain thoroughly the methodology employed if the company distinguishes between transmission and distribution or collection mains in its allocation of costs.

Response: Please see the direct testimony of CUPA witness Miller.

e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

Response: For the Penn Estates system, SCADA monitors tank 5 water level and controls wells turning on and off based on tank 5 level. When tank 5 hits a low level, SCADA turns wells on in a

predetermined order. When tank 5 hits a high level, SCADA turns the wells off in a predetermined level.

For the Tamiment system, in pressure zone 1, well 1 turns on and off based on tank 1 level. When tank 1 hits a low level, well 1 turns on. When tank 1 hits a high level, well 1 turns off. In pressure zone 2, well 3 turns on and off based on tank 3 level. When tank 3 hits a low level, well 3 turns on. When tank 3 hits a high level, well 3 turns off.

f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service line weights reflected in the company's cost of service study.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3.

g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3.

h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

Response: CUPA does not bill for private fire service.

i. Provide a calculation of the company's base cost of water or wastewater per unit of consumption or usage.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3.

j. Provide a detailed cost analysis that supports the company's customer charges, by meter size, showing all direct and indirect costs included.

Response: Please see the direct testimony of CUPA witness Miller and supporting CUPA EX SAM -2 and CUPA EX SAM -3.

VIII. RATE STRUCTURE AND COST OF SERVICE

2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts. Special rates are defined as rates not contained in the currently effective tariff.

Response: All charged rates by CUPA are consistent with the approved tariff. CUPA has not entered into any negotiated special rate contracts for customers.

IX. QUALITY OF SERVICE

1. Indicate whether the company is in violation of any provision of the Pennsylvania Safe Drinking Water Act (SDWA) or any rule, regulation or order, or any condition of any permit, variance or exemption granted by the Pennsylvania Department of Environmental Protection (PA-DEP), or its predecessor.

Response: Please see response to IX-1b(i) below, describing the violations, corrections, and public notices issued in accordance with DEP guidance.

a. Provide information indicating whether the company is in compliance with SDWA provisions at 25 Pa. Code § 109.407 regarding general public notification requirements:

Response: CUPA is in compliance with 25 Pa. Code § 109.407 regarding general public notification requirements.

(i) Provide a copy of each public notification given in accordance with this section, since the last rate proceeding.

Response: Please refer to Exhibit D IX-1a(i).

(ii) Provide a detailed explanation of all actions taken to remedy an acute violation, and to comply with the requirements prescribed by a variance or exemption.

Response: When a situation arises that may require a public notice, CUPA works with the DEP water sanitarian to ensure the correct tier of public notification is utilized and that it is sent to customers within the required time. The cause of the violation is investigated and, if needed, operational changes are made to prevent further occurrence.

(iii) State whether any fines or penalties were assessed by PA-DEP, and indicate the amounts paid by the company.

Response: No fines or penalties were assessed by PA-DEP in the Historic Test Year.

b. Provide the most recent copies of all annual consumer confidence reports issued pursuant to SDWA Amendments of 1996 since the last rate proceeding.

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

(i) Provide any annual consumer confidence reports which reflect violations of State and Federal safe drinking water requirements.

Response: Below are the CCRs which reflected violations along with the detail of the violation.

Penn Estates 2020 CCR - Monitoring Requirements not met for EP108 Synthetic Organic Compounds (SOCs) - PA DEP requires that EP108 SOC samples be taken every 3 years during 2nd and 3rd quarters. Samples were missed in the 3rd quarter. They were taken in the 4th quarter 12/29/20, the results were non-detect.

Penn Estates 2022 CCR - Failure to maintain 4-log inactivation for well 4 EP104 - On 5/6/22 operations found well 4 had automatically turned off due to a chlorine pump issue. The well and chlorine pump were turned on to fix the chlorine pump. When this was unsuccessful, the well was turned off and the

chlorine pump was fixed while the well was off. Distribution chlorine residual of 1.64 mg/l taken 5/6/22 shows sufficient chlorine residual was present in the water distribution system. All routine monthly testing of bacteria in the distribution system show no bacteria present. The occurrence happened at well 4 which is 1 of 7 wells that supply the water system. Chlorine residual of 0.00 mg/l at well 4 lasted 10 minutes. Corrective measure taken is operations pumps well to by-pass and not to distribution when performing maintenance. Recordkeeping requirements not met for well 4 EP104. 5/6/22, well 2 EP102 3/11/22 & 5/6/22 - PA DEP requires that minimum chlorine residuals be submitted by the 10th of the month for the previous month. The minimum chlorine residual reported to DEP for well 2 on 3/11/22 and 5/6/22 and well 4 on 5/6/22 was incorrect and was corrected after the 10th of the month.

Tamiment 2020 CCR - Monitoring requirements not met for well 1 & 3 EP101 & EP103 - The water operator failed to collect EP 101 & EP103 samples 3/10/22. This water operator is no longer employed by the company. Failure to properly collect or analyze RTCR routine samples - The water operator failed to collect distribution samples the 2nd and 3rd weeks of March 2020. The water operator is no longer employed by the company. Chlorine routine reporting - Weekly distribution samples for the week of 4/26/2020 were not submitted to PA DEP by the 10th of the following month. They were submitted 7/15/2020. Public notice was not required.

Tamiment 2021 CCR - Monitoring requirements not met for EP101 & EP103 chlorine - PA DEP requires that entry point samples be taken daily. Samples were missed from EP101 and EP103 on 7/24/21 and 7/25/21. They were taken on 7/23/21 and 7/26/21, the results were normal. Water circuit rider is no longer used.

Tamiment 2022 CCR - Failure to maintain 4-log inactivation disinfection treatment for well 1 EP101 - Operations discovered a chlorine pump malfunction at well 1 on 8/4/22. Upon further investigation, the chlorine pump was off. This caused a lower than permitted chlorine residual to enter the system. Well 3 water pressure zone was unaffected. A field order was issued by PA DEP. Boil advisory was issued and chlorine analyzer with automated call-out system was installed in well 1 and well 3.

Westgate 2020 CCR - Monitoring requirement not met for haloacetic acids and trihalomethanes - PA DEP requires HAA5 and TTHM samples be taken 1/3/2021. Samples were taken 3 days too early on 12/31/20. Lab was informed of maximum and minimum days from the sample date samples could be taken per PA DEP.

Westgate 2022 CCR - Monitoring requirements not met for haloacetic acids - PA DEP requires that HAA5 samples be taken around 4/5/22. Samples were taken 4/7/22. The lab did not process the samples within their required time frame. The sample was recollected 5/5/22 and processed successfully. Results were below the maximum contaminant level.

(ii) Explain how these violations were resolved.

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

Response to 53.53 Exhibit DIX-1ai

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for Distribution and Entry Point Chlorine Monitoring

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. During the 2nd and 3rd weeks of March we did not monitor distribution chlorine and therefore cannot be sure of the quality of our drinking water during that time. On 3/10/2020 we did not monitor entry point chlorine and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for distribution chlorine and entry point chlorine and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
Distribution Chlorine	2/week	2 during the 1 st week of March, 2 during the 4 th week of March	2/week	2/week
Entry Point Chlorine	2/day	2/day every day in March except 3/10/2020	2/day	2/day

What happened? What was done?

The water operator failed to collect distribution samples the 2nd and 3rd weeks of March. The water operator also failed to collect entry point samples March 10th. This water operator is no longer employed by the company.

For more information, please contact Emily Long – PO Box 379, Dunkirk MD 20754 at 1-800-638-0262.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you Community Utilities of Pennsylvania.

PWS ID#: 2520070

Date distributed: Direct Mail with Annual 2019 CCR

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

**ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE
ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.**

Monitoring Requirements Not Met for Haloacetic Acids

Our water system violated a drinking water standard in 2022. Even though this was not emergency, as our customers, you have a right to know what happened and what we did to correct this situation.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. A Haloacetic acid sample was required to be collected around 4/05/2022. We failed to process the sample within its required timeframe and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for this year, how often we are supposed to sample for haloacetic acids and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were taken
HAA5	1/quarter	1	04/05/2022	05/05/22

What happened? What was done?

PA DEP requires that HAA5 samples be taken around 04/05/2022. Samples were taken 04/07/2022. The lab did not process the samples within their required time frame. The sample was recollected 05/05/2022 and processed successfully. Results were below the MCL or Maximum Contaminant Level.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 3480024

Date distributed: Direct Mail with Annual 2021 CCR

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

**ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE
ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.**

Monitoring Requirements Not Met for haloacetic acids and trihalomethanes.

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. Haloacetic acid and trihalomethane samples were required to be collected on 01/03/2021. We failed to collect them on 01/03/2021 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for this year, how often we are supposed to sample for haloacetic acids and trihalomethanes and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were taken
HAA5	1/quarter	1	01/03/2021	12/31/2020
TTHM	1/quarter	1	01/03/2021	12/31/2020

What happened? What was done?

PA DEP requires that HAA5 and TTHM samples be taken 01/03/2021. Samples were taken three days too early on 12/31/2020.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 3480024

Date distributed: Direct Mail with Annual 2020 CCR

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

**ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE
ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.**

Monitoring Requirements Not Met for EP101 & EP103 chlorine.

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. Entry Point chlorine samples are required to be collected daily. We failed to collect them from EP101 and EP103 on 7/24/21 and 7/25/21 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for SOCs and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
Chlorine	1 from EP101 7/24 1 from EP101 7/25 1 from EP103 7/24 1 from EP103 7/25	0	1 from EP101 7/24 1 from EP101 7/25 1 from EP103 7/24 1 from EP103 7/25	7/26/21

What happened? What was done?

PA DEP requires that Entry Point samples be taken every daily. Samples were missed from EP101 and EP103 on 7/24/21 and 7/25/21. They were taken 7/23/21 and 7/26/21, the results were normal.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 2520070

Date distributed: Direct Mail with Annual 2021 CCR



IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

**ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE
ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.**

Monitoring Requirements Not Met for EP108 Synthetic Organic Compounds (SOCs).

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. SOC samples were required to be collected within the 3rd quarter of 2020. We failed to collect them within the 3rd quarter of 2020 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for SOCs and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

<u>Contaminant</u>	<u>Required sampling frequency</u>	<u>Number of samples taken</u>	<u>When all samples should have been taken</u>	<u>When samples were or will be taken</u>
SOC	1 in 2 nd Quarter 1 in 3 rd Quarter	1 in 2 nd Quarter	1 in 2 nd Quarter 1 in 3 rd Quarter	12/29/2020

What happened? What was done?

PA DEP requires that EP108 SOC samples be taken every 3 years during 2nd and 3rd quarters. Samples were missed in the 3rd quarter. They were taken in the 4th quarter 12/29/2020, the results were non-detect.

For more information, please contact Emily Long at 1-800-638-0262 or P.O. Box 379, Dunkirk, MD 20754.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 2450065

Date distributed: Direct Mail with Annual 2020 CCR

Voice reach sent to affected customers 8/4/22 1019



This is an important message from Community Utilities of Pennsylvania-Tamiment at 1-800-638-0262. Due to a pump malfunction and a lower than normal chlorine residual in the water, a precautionary boil water advisory is in effect immediately. **DO NOT DRINK THE WATER WITHOUT BOILING IT FIRST.** Bring all water to a rolling boil, boil for one minute and let it cool before use or use bottled water. You should use boiled or bottled water for drinking, making ice, washing dishes, brushing teeth and food preparation until further notice. We anticipate this advisory being lifted no sooner than 48 hours. We must pass satisfactory test results before lifting the advisory. A message will be sent again when this advisory is lifted. Inadequately treated water may contain disease-causing organisms. These organisms include bacteria, viruses and parasites that can cause symptoms such as nausea, cramps, diarrhea and headaches. These symptoms are not caused only by organisms in drinking water but also by other factors. If you experience any symptoms and they persist you may want to seek medical advice. Guardians of infants, young children, people at increased risk such as pregnant women, some elderly and people with severely compromised immune systems should seek advice from their health care advisors about drinking this water. General guidelines on ways to lessen the risk of infection by microbes are available from EPA's Safe Drinking Water Hotline at 1 800 426 4791. For more information contact customer service at 1-800-638-0262. Share this information with others who drink this water who may not have received this notice. Thank you

Rescind issued 8/8/22 1706. DEP gave go ahead to rescind 8/8/22 1543.



Hello. This is a courtesy call from Community Utilities of Pennsylvania - Tamiment, your local water utility provider at 1-800-638-0262. Today is Monday, August 8, 2022. Please be advised that the Boil Water Advisory that you were notified of on Thursday, August 4, 2022, has been rescinded. Necessary water testing has been completed with satisfactory results. It is no longer necessary for customers to boil water before drinking, cooking, washing dishes or food preparation. Again, the boil water advisory has been rescinded and it is no longer necessary for customers to boil water before drinking, cooking, washing dishes or food preparation. Community Utilities of Pennsylvania - Tamiment apologizes for any inconvenience this may have caused and appreciates your patience. Should you have any questions, please feel free to contact our Customer Service Department at 1-800-638-0262. Thank You



IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

FAILURE TO RESPOND TO A DISINFECTION TREATMENT BREAKDOWN

ESTE INFORME CONTIENE INFORMACION IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

From 5/6/22 10:04 AM to 5/6/22 10:14 AM, Well 4 did not meet treatment technique requirements.

We are required to maintain a disinfectant residual of 0.58 mg/L in the water supplied to consumers. Water samples taken on 5/6/22 10:04 AM - 10:14 AM, showed a disinfectant residual concentration of 0.00 mg/L, which constituted a breakdown in treatment. As a result of this breakdown in treatment, there was a risk that the water may have contained disease-causing organisms.

What we should have done:

We were required to notify you that *boiled or bottled water should have been used* for drinking, making ice, brushing teeth, washing dishes, and food preparation until the problem was corrected on 5/6/22 at 10:14 AM. Boiling kills bacteria and other organisms in the water. **PLEASE NOTE: IT IS NOT NECESSARY TO BOIL YOUR WATER NOW BECAUSE THE PROBLEM HAS ALREADY BEEN CORRECTED.**

Inadequately treated or inadequately protected water may contain disease-causing organisms. These organisms include bacteria, viruses, and parasites which can cause symptoms such as diarrhea, nausea, cramps, and associated headaches.

If you have specific health concerns, you may wish to consult your doctor.

What happened? What was done?

- On 7/27/22, it was determined that chlorine residual level dropped below the minimum chlorine residual required.
- We failed to notify both DEP and consumers within 24 hours of the problem.
- We did the following to return chlorine residual to an acceptable level:

On 5/6/22 operations found well 4 had automatically turned off due to a chlorine pump issue. The well and chlorine pump were turned on to fix the chlorine pump. When this was unsuccessful, the well was turned off and the chlorine pump was fixed while the well was off. Distribution chlorine residual of 1.64 mg/l taken 5/6/22 shows sufficient chlorine residual was present in the water distribution system. All routine monthly testing of bacteria in the distribution system show no bacteria present. The occurrence happened at well 4 which is 1 of 7 wells that supply the water system. This notification is required due to the 0.00 mg/l at well 4 that lasted 10 minutes. Corrective measures are being evaluated to prevent future occurrences.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or by distributing copies by hand or mail.

For more information, please contact: Emily Long

at 1-800-638-0262

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

FAILURE TO MAINTAIN RECORDS

ESTE INFORME CONTIENE INFORMACIÓN MUY IMPORTANTE SOBRE SU AGUA DE BEBER. TRADUZCALO O HABLE CON ALGUIEN QUE LO ENTIENDA BIEN.

Recordkeeping Requirements Not Met for Well 2 3/11/22 and 5/6/22, Well 4 5/6/22

We violated a drinking water requirement.

- We failed to retain written records about our recycled flows in accordance with the Filter Backwash Recycling Rule.
- We failed to notify the Department that we are recycling our waste stream.
- We incurred a record keeping violation under the Safe Drinking Water Act.

What should I do?

There is nothing you need to do at this time. You may continue to drink the water. If a situation arised where the water is no longer safe to drink, you will be notified within 24 hours.

What happened? What was done?

Community Utilities of Pennsylvania, Inc is required by DEP to submit minimum chlorine residuals by the 10th of the month for the previous month. The minimum chlorine residual reported to DEP for Well 2 3/11/22 and 5/6/22 and Well 4 on 5/6/22 was incorrect and was corrected after the 10th of the month.

For more information, please contact Emily Long at 1-800-638-0262

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 2450065

Date distributed: 8/29/2022

Response to 53.53 Exhibit DIX-1b

Community Utilities of Pennsylvania, Inc. Penn Estates Water System

PWS ID: PA2450065

Annual Water Quality Report 2020

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to share your Annual Water Quality Report for 2020. This report is designed to inform you of the quality of water we delivered to you over the past year. As your community water utility, we fully appreciate our role in the local community. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. This report includes information to keep you informed of what's working and where we continue to work hard to deliver safe, reliable, and cost-effective service.

We are proud to share this report which is based on water quality testing through December 2020. We continually strive to supply water that meets or exceeds all federal and state water quality regulations.

Our dedicated team of local water quality experts works every day to ensure that you, our customer, are our top priority and that we are providing the highest quality service – now and in the years to come.

Best regards,



COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet. For more information, visit the CDC at <https://www.cdc.gov/coronavirus/2019-ncov/php/water.html> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Your water is supplied from seven wells that draw groundwater from three aquifers, Towamensing, Walcksville and the Trimmers Rock in Monroe County located within community boundaries in the Stroud Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A source water assessment of the Towamensing, Walcksville and the Trimmers Rock geologic aquifer, which supplies water for Community Utilities of Pennsylvania, Inc. was completed by the PA Department of Environmental Protection (PADEP).

Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754-0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

Please call customer service at 1-800-638-0262 if you have questions.

[We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.](#)

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

EPA Wants You To Know

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Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

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If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

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- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

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Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2020.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>

Water Quality Test Results

Lead and Copper Contaminants - Regulated at the Consumers' Tap

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2020	1.3	1.3	1.16	3 out of 40	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2020	15	0	3.0	3 out of 40	N	Corrosion of household plumbing systems, erosion of natural deposits.

Copper is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's disease should consult their personal doctor.

Lead: Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

Chemical Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2020	N	1.89	0.3 - 2.86	MRDLG = 4	MRDL = 4	Water additive used to control microbes
Nitrate (as Nitrogen) (ppm)	2020	N	0.81	ND - 7.32	10	10	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits.

Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider.

Secondary Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCL	Likely Source of Contamination
Sulfate (ppm)	2018	N	16	11 - 23	250	Erosion of natural deposits
**Lead (ppb)	2020	N	10	ND- 48	15	Erosion of natural deposits
**Copper (ppm)	2020	N	0.307	ND-0.578	1.3	Erosion of natural deposits, leeching from wood preservatives

**Lead and Copper samples were collected at Entry Point and was not collected as part of the Lead and Copper rule.

Inorganic Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCLG	MCL	Likely Source of Contamination
Arsenic (ppm)	2020	N	0.002	0.002 - 0.002	0	0.01	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes

Other Miscellaneous Water Characteristics - Contaminants

Contaminant (units)	Sample Date	Your Water	Range Low High
Calcium (ppm)	2020	21.43	17.7 - 24.0
Magnesium	2017	6.29	N/A

PFAS Testing

Community Utilities of Pennsylvania, Inc., Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

PFAS Results (All results reported as Nanograms per liter (ng/L))

Contaminant	Sample Date	Range of Detect	Average	EPA Advisory	Below HAL
PFOS	2020	ND - 2.2	<2.0	70	Yes
PFOA	2020	ND - 2.0	<2.0	70	Yes
Combined PFOS + PFOA	2020	ND - 4.2	2.1	70	Yes

Terms and Abbreviations:

- **PFOS** – Perfluorooctane Sulfonate
- **PFOA** – Perfluorooctanoic Acid
- **Health Advisory Level (HAL)** – To provide Americans, including the most sensitive populations, with a margin of protection from a lifetime of exposure to PFOA and PFOS from drinking water, EPA established the health advisory levels at 70 parts per trillion.
- **Ng/L** – Nanograms per liter (ng/L) which equals Parts per trillion (ppt) – One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.
- **ND (No Detect)** - No detection means the constituent is not detectable at the minimum reporting limit. 2.0 ng/L is the minimum level the lab is reporting a detection for these parameters.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2020:

Synthetic Organic Chemicals (SOCs)

Violation Type	Violation Begin	Violation End	Violation Explanation
Monitoring, Routine	10/20/2020	12/29/2020	We failed to test our drinking water for the contaminant during the period indicated. Because of this failure, we cannot be sure of the quality of our drinking water during the period indicated. Samples were missed in the 3 rd quarter. They were taken in the 4 th quarter 12/29/2020, the results were non-detect.

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To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>



IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

**ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE
ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.**

Monitoring Requirements Not Met for EP108 Synthetic Organic Compounds (SOCs).

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. SOC samples were required to be collected within the 3rd quarter of 2020. We failed to collect them within the 3rd quarter of 2020 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for SOCs and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

<u>Contaminant</u>	<u>Required sampling frequency</u>	<u>Number of samples taken</u>	<u>When all samples should have been taken</u>	<u>When samples were or will be taken</u>
SOC	1 in 2 nd Quarter 1 in 3 rd Quarter	1 in 2 nd Quarter	1 in 2 nd Quarter 1 in 3 rd Quarter	12/29/2020

What happened? What was done?

PA DEP requires that EP108 SOC samples be taken every 3 years during 2nd and 3rd quarters. Samples were missed in the 3rd quarter. They were taken in the 4th quarter 12/29/2020, the results were non-detect.

For more information, please contact Emily Long at 1-800-638-0262 or P.O. Box 379, Dunkirk, MD 20754.

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PWS ID#: 2450065

Date distributed: Direct Mail with Annual 2020 CCR

Community Utilities of Pennsylvania, Inc. Penn Estates Water System

PWS ID: PA2450065

Annual Water Quality Report 2021

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers, I am pleased to present your Annual Water Quality Report for 2021. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2021. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations.

Our team is comprised of proud members of the community who are dedicated to providing safe, reliable and cost-effective service to you. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Maintaining a safe and reliable water supply is hard work. Our devoted local team of water quality experts are working in the community every day, ensuring that our customers are our top priority, and providing the highest quality drinking water and service – now and well into the future.

Best regards,



COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

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Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2021.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>

Water Quality Test Results

Lead and Copper Contaminants - Regulated at the Consumers' Tap

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	1/1/2021 - 6/30/2021	1.3	1.3	2.04	7 out of 40	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
	7/1/2021 - 12/31/2021	1.3	1.3	0.758	1 out of 41	N	
Lead (ppb)	1/1/2021 - 6/30/2021	15	0	4.0	0 out of 40	N	Corrosion of household plumbing systems, erosion of natural deposits.
	7/1/2021 - 12/31/2021	15	0	3.0	0 out of 41	N	

Copper is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's disease should consult their personal doctor.

Secondary Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCL	Likely Source of Contamination
Sulfate (ppm)	2018	N	16	11 - 23	250	Erosion of natural deposits
**Lead (ppb)	2020	N	10	ND- 48	15	Erosion of natural deposits
**Copper (ppm)	2020	N	0.307	ND-0.578	1.3	Erosion of natural deposits, leeching from wood preservatives

Lead and **Copper samples were collected at Entry Point and was not collected as part of the Lead and Copper rule. **Lead: Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

Entry Point Disinfectant Residual

Contaminant	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation	Sources of Contamination
Chlorine	0.30	0.41	0.41 - 3.55	ppm	2021	N	Water additive used to control microbes

Disinfection By-Products Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Distribution System Chlorine (ppm)	2021	N	1.47	0.71 - 2.09	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHMs (ppb) [Total Trihalomethanes]	2021	N	7.5	7.5 - 7.5	NA	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2021	N	4.01	4.01 - 4.01	NA	60	By-product of drinking water disinfection

Organic Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Toluene (ppm)	2021	N	0.0007	0.0007 - 0.0007	1	1	Discharge from petroleum refineries
Xylenes (ppm)	2021	N	0.0017	0.0017 - 0.0017	10	10	Discharge from petroleum refineries; Discharge from chemical factories

Inorganic Contaminants							
Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCLG	MCL	Likely Source of Contamination
Arsenic (ppb)	2021	N	2.0	2.0 - 2.0	0	10	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
Barium (ppm)	2021	N	0.0188	0.012 - 0.032	2	2	Discharge from drilling wastes; Discharge from metal refineries; Erosion of natural deposits

Other Miscellaneous Water Characteristics - Contaminants

Contaminant (units)	Sample Date	Your Water	Range Low High
Calcium (ppm)	2021	21.43	17.7 - 28.0
Magnesium	2017	6.29	N/A

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports. For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

In 2021, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received no violations from Pennsylvania Department of Environmental Protection and was in compliance with applicable testing and reporting requirements.

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Community Utilities of Pennsylvania, Inc. Penn Estates Water System

PWS ID: PA2450065

Annual Water Quality Report 2022

Message from Dana Hill, President

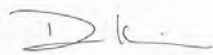
Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2022. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2022. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations at your tap.

Treating and maintaining a safe and reliable water supply is not only hard work, but it is rewarding. Our team of local water experts are proudly dedicated to providing safe, reliable, and cost-effective service every day. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Best regards,



COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. **Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.**

For more information, visit the CDC at <https://stacks.cdc.gov/view/cdc/85879> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Your water is supplied from seven wells that draw groundwater from three aquifers, Towamensing, Walcksville and the Trimmers Rock in Monroe County located within community boundaries in the Stroud Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A source water assessment of the Towamensing, Walcksville and the Trimmers Rock geologic aquifer, which supplies water for Community Utilities of Pennsylvania, Inc. was completed by the PA Department of Environmental Protection (PADEP).

Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754-0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Please call customer service at 1-800-638-0262 if you have questions.

<u>Category</u>	<u>Quantity</u>	<u>Greatest Percentage</u>
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

[We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.](#)

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
MFL	Million fibers per liter
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
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Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
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- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
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MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

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Water Quality Test Results

Lead and Copper Contaminants - Regulated at the Consumers' Tap

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	1/1/2022 - 6/30/2022	1.3	1.3	1.254	5 out of 46	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	1/1/2022 - 6/30/2022	15	0	4.0	0 out of 46	N	Corrosion of household plumbing systems, erosion of natural deposits.

Copper is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's disease should consult their personal doctor.

Secondary Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCL	Likely Source of Contamination
Sulfate (ppm)	2018	N	16	11 - 23	250	Erosion of natural deposits
**Lead (ppb)	2020	N	10	ND- 48	15	Erosion of natural deposits
**Copper (ppm)	2020	N	0.307	ND-0.578	1.3	Erosion of natural deposits, leaching from wood preservatives

****Lead and **Copper** samples were collected at Entry Point and was not collected as part of the Lead and Copper rule. **Lead:** Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

Entry Point Disinfectant Residual

Contaminant	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation	Sources of Contamination
Chlorine	0.30	0.0	0.0- 2.69	ppm	2022	See Violation Section	Water additive used to control microbes

Disinfection By-Products Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Distribution System Chlorine (ppm)	2022	N	1.43	0.51 - 2.17	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHMs (ppb) [Total Trihalomethanes]	2022	N	28.3	28.3 - 28.3	NA	80	By-product of drinking water chlorination

Inorganic Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCLG	MCL	Likely Source of Contamination
Arsenic (ppb)	2021	N	2.0	2.0 - 2.0	0	10	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
Barium (ppm)	2021	N	0.0188	0.012 - 0.032	2	2	Discharge from drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Asbestos (MFL)	2022	N	0.12	0.12 - 0.12	7	7	Decay of asbestos cement water mains; Erosion of natural deposits

Other Miscellaneous Water Characteristics - Contaminants			
Contaminant (units)	Sample Date	Your Water	Range Low High
Calcium (ppm)	2022	22.36	18.8 - 24.5
Magnesium	2017	6.29	N/A

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established health advisory levels for GenX, PFBS, PFOA, and PFOS, and has proposed enforceable limits. We are reviewing the proposed MCLs to evaluate the impact on our operations and on the communities we serve. **Our focus will remain, as always, on supplying our customers with safe and reliable water.**

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports under Water Safety. For more information visit <https://www.epa.gov/pfas>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all our customers.

Violations

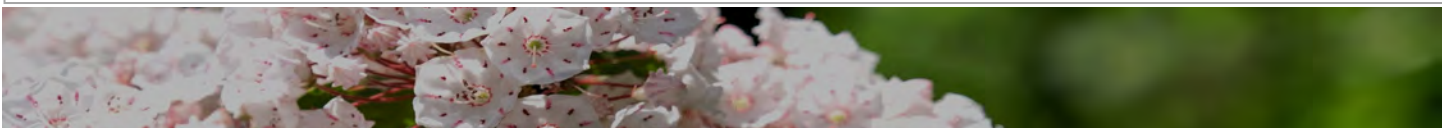
Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2022:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Failure to maintain 4-log inactivation for well 4 entry point 104	05/06/2022	05/06/2022	We failed to maintain 4-log inactivation for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).
Recordkeeping Requirements Not Met for well 2 entry point 102	03/11/2022	04/10/2022	We failed to retain data collected for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).
Recordkeeping Requirements Not Met for well 2 entry point 102	05/06/2022	06/10/2022	We failed to retain data collected for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).
Recordkeeping Requirements Not Met for well 4 entry point 104	05/06/2022	06/10/2022	We failed to retain data collected for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

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Community Utilities of Pennsylvania, Inc. Tamiment Resort Water System

PWS ID: PA2520070

Annual Water Quality Report 2020

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers, I am pleased to share your Annual Water Quality Report for 2020. This report is designed to inform you of the quality of water we delivered to you over the past year. As your community water utility, we fully appreciate our role in the local community. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. This report includes information to keep you informed of what's working and where we continue to work hard to deliver safe, reliable, and cost-effective service.

We are proud to share this report which is based on water quality testing through December 2020. We continually strive to supply water that meets or exceeds all federal and state water quality regulations.

Our dedicated team of local water quality experts works every day to ensure that you, our customer, are our top priority and that we are providing the highest quality service – now and in the years to come.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at <https://www.cdc.gov/coronavirus/2019-ncov/php/water.html> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Your water is supplied from three wells that draw groundwater from three aquifers in Pike County located within community boundaries in the Lehman Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A Source Water Assessment of our source(s) was completed by the PA Department of Environmental Protection (PA. DEP). The Assessment has found that our source(s) of is/are potentially most susceptible to Low Density Development, Golf Courses, Major Roads, UST sites, Agriculture and Municipal Waste. Overall, our source(s) has/have moderate risk of significant contamination. Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754 -0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

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[We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.](#)

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

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The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

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EPA	Environmental Protection Agency.
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Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Millirems per year (Mrem/year)	A measure of radiation absorbed by the body.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Parts per quadrillion (ppq)	One parts per quadrillion, or picograms per liter
Parts per trillion (pptt)	One parts per trillion, or nanograms per liter
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2020.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>

Water Quality Test Results

Inorganic Chemicals

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2019	1.3	1.3	0.171	0	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2019	15	0	0	0	N	Corrosion of household plumbing systems, erosion of natural deposits.

Radiological Contaminants

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Radium 226 (pCi/l)	5	5	0	0–0.02	4/16/15	N	Erosion of natural deposits
Radium 228 (pCi/l)	5	5	0	0-0.48	4/16/15	N	Erosion of natural deposits

Disinfectant / Disinfection By-Products

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Trihalomethanes (ppb)	80	80	1.1	1.1 - 1.1	09/2020	N	By-product of drinking water chlorination
Chlorine (mg/l)	4	4	1.15	0.40 - 1.72	2020	See Violation Section	Water additive used to control microbes

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

Perfluorooctane Sulfonate (PFOS) and Perfluorooctanoic Acid (PFOA) were tested during 2020 with no detection. No detection means the constituent is not detectable at the minimum reporting limit. 2.0 ng/L is the minimum level the lab is reporting a detection for these parameters. Nanograms per liter (ng/L) equals Parts per trillion (ppt) – One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.

For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2020:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Monitoring Requirements Not Met for well 1 & 3 entry point 101 & 103	3/10/2020	3/11/2020	We failed to monitor chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

Revised Total Coliform Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Failure to Properly Collect or Analyze RTCR Routine Samples	04/09/2020	04/23/2020	We failed to monitor chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

Chlorine

Violation Type	Violation Begin	Violation End	Violation Explanation
Reporting, Routine	6/10/2020	7/15/2020	We failed to report 2 distribution sample results to the PADEP by the required reporting date. Results were submitted on 7/15/2020.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>



IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for Distribution and Entry Point Chlorine Monitoring.

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. During the 2nd and 3rd weeks of March we did not monitor distribution chlorine and therefore cannot be sure of the quality of our drinking water during that time. On 3/10/2020 we did not monitor entry point chlorine and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for distribution chlorine and entry point chlorine and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
Distribution Chlorine	2/week	2 during the 1 st week of March, 2 during the 4 th week of March	2/week	2/week
Entry Point Chlorine	2/day	2/day every day in March except 3/10/2020	2/day	2/day

What happened? What was done?

The water operator failed to collect distribution samples the 2nd and 3rd weeks of March. The water operator also failed to collect entry point samples March 10th. This water operator is no longer employed by the company.

For more information, please contact Emily Long – PO Box 379, Dunkirk MD 20754 at 1-800-638-0262.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you Community Utilities of Pennsylvania.

PWS ID#: 2520070

Date distributed: Direct Mail with Annual 2019 CCR

Community Utilities of Pennsylvania, Inc. Tamiment Resort Water System

PWS ID: PA2520070

Annual Water Quality Report 2021

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers, I am pleased to present your Annual Water Quality Report for 2021. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2021. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations.

Our team is comprised of proud members of the community who are dedicated to providing safe, reliable and cost-effective service to you. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Maintaining a safe and reliable water supply is hard work. Our devoted local team of water quality experts are working in the community every day, ensuring that our customers are our top priority, and providing the highest quality drinking water and service – now and well into the future.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

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If You Have Questions Or Want To Get Involved

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To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>

Water Quality Test Results

Chemical Contaminants

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Chlorine (mg/l)	MRDL=4	MRDLG=4	1.31	0.90 - 2.10	2021	See Violation Section	Water additive used to control microbes
Total Trihalomethanes TTHM (ppb)	80	NA	4.4	3.6 - 5.2	2021	N	By-product of drinking water chlorination

Entry Point Disinfectant Residual

Contaminant (Units)	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Chlorine	1.0	1.0	1.0 - 2.21	ppm	2021	N	Erosion of natural deposits

Lead and Copper

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2019	1.3	1.3	0.171	0	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2019	15	0	0	0	N	Corrosion of household plumbing systems, erosion of natural deposits.

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports. For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2021:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Monitoring Requirements Not Met for well 1 & 3 entry point 101 & 103	07/01/2021	8/01/2021	We failed to monitor chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>



IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE
ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for EP101 & EP103 chlorine.

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. Entry Point chlorine samples are required to be collected daily. We failed to collect them from EP101 and EP103 on 7/24/21 and 7/25/21 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for during the last year, how often we are supposed to sample for SOCs and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were or will be taken
Chlorine	1 from EP101 7/24 1 from EP101 7/25 1 from EP103 7/24 1 from EP103 7/25	0	1 from EP101 7/24 1 from EP101 7/25 1 from EP103 7/24 1 from EP103 7/25	7/26/21

What happened? What was done?

PA DEP requires that Entry Point samples be taken every daily. Samples were missed from EP101 and EP103 on 7/24/21 and 7/25/21. They were taken 7/23/21 and 7/26/21, the results were normal.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 2520070

Date distributed: Direct Mail with Annual 2021 CCR

Community Utilities of Pennsylvania, Inc. Tamiment Resort Water System

PWS ID: PA2520070

Annual Water Quality Report 2022

Message from Dana Hill, President

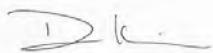
Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2022. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2022. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations at your tap.

Treating and maintaining a safe and reliable water supply is not only hard work, but it is rewarding. Our team of local water experts are proudly dedicated to providing safe, reliable, and cost-effective service every day. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. **Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.**

For more information, visit the CDC at <https://stacks.cdc.gov/view/cdc/85879> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Your water is supplied from three wells that draw groundwater from three aquifers in Pike County located within community boundaries in the Lehman Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A Source Water Assessment of our source(s) was completed by the PA Department of Environmental Protection (PA. DEP). The Assessment has found that our source(s) of is/are potentially most susceptible to Low Density Development, Golf Courses, Major Roads, UST sites, Agriculture and Municipal Waste. Overall, our source(s) has/have moderate risk of significant contamination. Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754 -0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

<u>Category</u>	<u>Quantity</u>	<u>Greatest Percentage</u>
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

[We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.](#)

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Millirems per year (Mrem/year)	A measure of radiation absorbed by the body.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Parts per quadrillion (ppq)	One parts per quadrillion, or picograms per liter
Parts per trillion (ppt)	One parts per trillion, or nanograms per liter
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2022.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download My Utility Account at <https://account.myutility.us>

Water Quality Test Results

Chemical Contaminants

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Chlorine (mg/l)	MRDL=4	MRDLG=4	1.36	0.94 - 2.13	2022	N	Water additive used to control microbes
Total Trihalomethanes TTHM (ppb)	80	NA	7.7	2.8 - 12.6	2022	N	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic	60	NA	5.35	ND - 5.35	2022	N	By-product of drinking water disinfection

Entry Point Disinfectant Residual

Contaminant (Units)	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Chlorine	1.0	0.46	0.46 - 2.66	ppm	2022	See Violation Section	Erosion of natural deposits

Lead and Copper

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2022	1.3	1.3	0.347	0	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2022	15	0	3	0	N	Corrosion of household plumbing systems, erosion of natural deposits.

Organic Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Xylenes (ppm)	2022	N	0.0008	0.0008 - 0.0008	10	10	Discharge from petroleum refineries; Discharge from chemical factories

Other Miscellaneous Water Characteristics - Contaminants

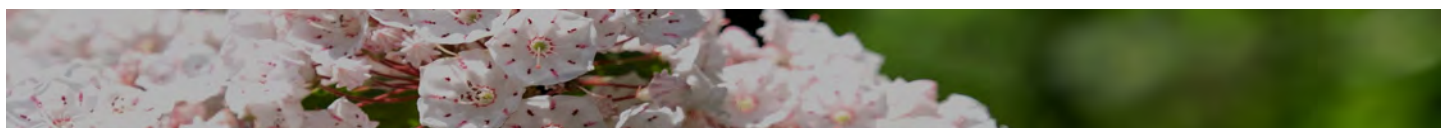
Contaminant (units)	Sample Date	Your Water	Range: Low High
Calcium (ppm)	2022	21.43	13.7 - 16.8

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2022:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Failure to Maintain 4-log Inactivation Disinfection Treatment for Well 1 Entry Point 101	08/04/2022	9/01/2022	We failed to maintain 4-log inactivation for chlorine residuals in accordance with PA Code Chapter 109.301 (1)(D).



PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established health advisory levels for GenX, PFBS, PFOA, and PFOS, and has proposed enforceable limits. We are reviewing the proposed MCLs to evaluate the impact on our operations and on the communities we serve. **Our focus will remain, as always, on supplying our customers with safe and reliable water.**

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports under Water Safety. For more information visit <https://www.epa.gov/pfas>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all our customers.

Community Utilities of Pennsylvania, Inc. Westgate Water System

PWS ID: PA3480024

Annual Water Quality Report 2020

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to share your Annual Water Quality Report for 2020. This report is designed to inform you of the quality of water we delivered to you over the past year. As your community water utility, we fully appreciate our role in the local community. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. This report includes information to keep you informed of what's working and where we continue to work hard to deliver safe, reliable, and cost-effective service.

We are proud to share this report which is based on water quality testing through December 2020. We continually strive to supply water that meets or exceeds all federal and state water quality regulations.

Our dedicated team of local water quality experts works every day to ensure that you, our customer, are our top priority and that we are providing the highest quality service – now and in the years to come.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at <https://www.cdc.gov/coronavirus/2019-ncov/php/water.html> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Our water is purchased water from City of Bethlehem.

Source Water Assessment

A Source Water Assessment of the Tunkhannock Creek Intake, which supplies surface water to the Bethlehem Filtration Plant, was completed in 2001 by Spotts, Stevens and McCoy, Inc. for the PA DEP. The Assessment has found that the Tunkhannock Intake is potentially most susceptible to road deicing materials, accidental spills along roads and leaks in underground storage tanks. Overall, the Tunkhannock Creek Watershed has high risk of significant contamination. In the event that monitoring of either the raw or finished water identifies or detects any of these contaminants then additional required health effects information will be included in this report noting these detections and attempting to identify the potential source(s) of the contamination.

Complete reports were distributed to the City of Bethlehem's Water Bureau, local municipalities, county planning agencies and PA DEP offices. Copies of the complete report are available from the PA DEP Northeast Regional Office, Records Management Section at (570) 826-5472. A summary report of the Assessment is available on the PA DEP website at www.dep.state.pa.us/dep/deputate/watermgmt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

A Source Water Assessment of the Wild Creek Watershed was conducted. Copies of the final July, 2004 Report are available from the PA DEP Regional Office, Records Management Section. The final assessment found that the Wild Creek Watershed is potentially most susceptible to individual point source activities including above ground storage tanks and underground petroleum storage tanks and to non-point source activities including fuel oil storage tanks, household cleaning supplies, highway spills, highway salt applications, lawn care supplies, on-lot sewage disposal, petroleum pipelines, swimming pools, wells (abandoned or active) and bore holes (abandoned or active). Overall, because of all the potential threats identified near the water supply, the adoption of a source water protection plan was recommended. More information is available at <http://www.bethlehem-pa.gov>. call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items. For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
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Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular

contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2020.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

Violations

In 2020, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received **no violations** from PADEP and was in compliance with applicable testing and reporting requirements.

Water Quality Test Results - Community Utilities of Pennsylvania, Inc. Westgate

Lead and Copper Contaminants

Contaminant (units)	Sample Date	Your Water	# of sites found above the AL	MCLG	MCL	Likely Source of Contamination
Copper (ppm) (90 th percentile)	2019	0.068	None	1.3	AL=1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (ppb) (90 th percentile)	2019	ND	None	0	AL=15	Corrosion of household plumbing systems, erosion of natural deposits

Disinfectant / Disinfection By-Product Contaminants

Contaminant (units)	Sample Date	MCL/ MRDL Violation Y/N	Your Water (AVG)	Range Low High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2020	N	1.10	0.86 - 1.25	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHM (ppb) [Total Trihalomethanes]	2020	N	32.0	23.2 - 41.1	N/A	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2020	N	16.13	12.3 - 22.8	N/A	60	By-product of drinking water disinfection

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

Perfluorooctane Sulfonate (PFOS) and Perfluorooctanoic Acid (PFOA) were tested during 2020 with no detection. No detection means the constituent is not detectable at the minimum reporting limit. 2.0 ng/L is the minimum level the lab is reporting a detection for these parameters. Nanograms per liter (ng/L) equals Parts per trillion (ppt) – One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.

For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations - Disinfectant / Disinfection By-Product

Violation Type	Violation Begin	Violation End	Violation Explanation
FAILURE TO MONITOR OR REPORT FOR THE CONTAMINANT SPECIFIED	12/31/2020	1/3/2021	<i>We failed to collect Haloacetic Acid and Trihalomethane samples on 01/03/2021 and therefore cannot be sure of the quality of our drinking water during that time. Samples were taken three days too early on 12/31/2020. All results of Haloacetic Acids and Trihalomethanes collected in 2020 were below the MCL.</i>

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>



2020 Water Quality Test Results - City of Bethlehem, PA

Inorganic Contaminant

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water	Range Low High	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	2020	N	<0.50	N/A	4	4*	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories.
Iron (ppm)	2020	N	0.03	NA	NA	0.3	Naturally occurring element
Sodium (ppm)	2020	N	7.2	6.5 - 7.8	NA	NA	Naturally occurring element
Zinc (ppm)	2020	N	0.043	0.027 - 0.059	NA	5	Naturally occurring element
Sulfate (ppm)	2020	N	4	NA	NA	250	Naturally sources
Total Dissolved Solids (ppm)	2020	N	54	42 - 66	NA	500	Naturally sources, chemicals used in the water treatment process, and distribution piping.

The City of Bethlehem has been adding Fluoride to their drinking water since June 1971.

**EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.*

Turbidity

Contaminant (units)	MCL Violation Y/N	Your Water	Lowest Monthly % of samples meeting TT	MCLG	MCL	Likely Source of Contamination
Turbidity (NTU)	No	0.051	100%	N/A	TT = 1 NTU	Soil runoff

***Turbidity** is a measure of the cloudiness of the water. The City of Bethlehem monitors it because it is a good indicator of the effectiveness of the filtration system.*

***NTU** (Nephelometric Turbidity Units) - A measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.*

***Treatment Technique (TT)** - A required process intended to reduce the level of a contaminant in drinking water. For turbidity this means any monthly sample greater than 1 NTU or 95% of the monthly samples are greater than or equal to 0.3 NTU.*

Unregulated Contaminant Monitoring*

Contaminant (units)	Reported Level	Range	Major Sources
Manganese	2.80 ug/L	2.25 - 3.98 ug/L	Naturally occurring element
Bromochloroacetic Acid	1.48 ug/L	0.47 - 2.13 ug/L	By-product of drinking water chlorination
Bromodichloroacetic Acid	1.72 ug/L	1.21 - 3.24 ug/L	By-product of drinking water chlorination
Dichloroacetic Acid	13.34 ug/L	1.35 - 27.2 ug/L	By-product of drinking water chlorination
Monochloroacetic Acid	2.84 ug/L	ND - 2.84 ug/L	By-product of drinking water chlorination
Trichloroacetic Acid	19.22 ug/L	5.76 - 29.3 ug/L	By-product of drinking water chlorination

**Unregulated Contaminant Monitoring helps the EPA to determine where certain contaminants occur and whether it needs to regulate those contaminants.*

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for haloacetic acids and trihalomethanes.

Our water system violated several drinking water standards over the past year. Even though these were not emergencies, as our customers, you have a right to know what happened and what we did to correct these situations.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. Haloacetic acid and trihalomethane samples were required to be collected on 01/03/2021. We failed to collect them on 01/03/2021 and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for this year, how often we are supposed to sample for haloacetic acids and trihalomethanes and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were taken
HAA5	1/quarter	1	01/03/2021	12/31/2020
TTHM	1/quarter	1	01/03/2021	12/31/2020

What happened? What was done?

PA DEP requires that HAA5 and TTHM samples be taken 01/03/2021. Samples were taken three days too early on 12/31/2020.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 3480024

Date distributed: Direct Mail with Annual 2020 CCR

Community Utilities of Pennsylvania, Inc. Westgate Water System

PWS ID: PA3480024

Annual Water Quality Report 2021

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers, I am pleased to present your Annual Water Quality Report for 2021. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2021. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations.

Our team is comprised of proud members of the community who are dedicated to providing safe, reliable and cost-effective service to you. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Maintaining a safe and reliable water supply is hard work. Our devoted local team of water quality experts are working in the community every day, ensuring that our customers are our top priority, and providing the highest quality drinking water and service – now and well into the future.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at <https://www.cdc.gov/coronavirus/2019-ncov/php/water.html> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Our water is purchased water from City of Bethlehem.

Source Water Assessment

A Source Water Assessment of the Tunkhannock Creek Intake, which supplies surface water to the Bethlehem Filtration Plant, was completed in 2001 by Spotts, Stevens and McCoy, Inc. for the PA DEP. The Assessment has found that the Tunkhannock Intake is potentially most susceptible to road deicing materials, accidental spills along roads and leaks in underground storage tanks. Overall, the Tunkhannock Creek Watershed has high risk of significant contamination. In the event that monitoring of either the raw or finished water identifies or detects any of these contaminants then additional required health effects information will be included in this report noting these detections and attempting to identify the potential source(s) of the contamination.

Complete reports were distributed to the City of Bethlehem's Water Bureau, local municipalities, county planning agencies and PA DEP offices. Copies of the complete report are available from the PA DEP Northeast Regional Office, Records Management Section at (570) 826-5472. A summary report of the Assessment is available on the PA DEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

A Source Water Assessment of the Wild Creek Watershed was conducted. Copies of the final July, 2004 Report are available from the PA DEP Regional Office, Records Management Section. The final assessment found that the Wild Creek Watershed is potentially most susceptible to individual point source activities including above ground storage tanks and underground petroleum storage tanks and to non-point source activities including fuel oil storage tanks, household cleaning supplies, highway spills, highway salt applications, lawn care supplies, on-lot sewage disposal, petroleum pipelines, swimming pools, wells (abandoned or active) and bore holes (abandoned or active). Overall, because of all the potential threats identified near the water supply, the adoption of a source water protection plan was recommended. More information is available at <http://www.bethlehem-pa.gov>. call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

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Lead (ppb) (90 th percentile)	2019	ND	None	0	AL=15	Corrosion of household plumbing systems, erosion of natural deposits

Disinfectant / Disinfection By-Product Contaminants

Contaminant (units)	Sample Date	MCL/ MRDL Violation Y/N	Your Water (AVG)	Range Low High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2021	N	1.09	0.54 - 1.34	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHM (ppb) [Total Trihalomethanes]	2021	N	32.5	25.9 - 38.1	N/A	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2021	N	23.8	17 - 35.8	N/A	60	By-product of drinking water disinfection

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports. For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

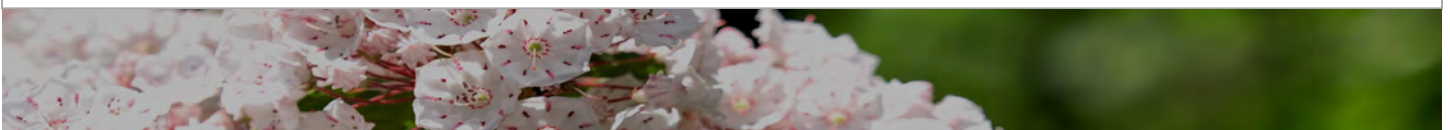
Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

In 2021, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received no violations from Pennsylvania Department of Environmental Protection and was in compliance with applicable testing and reporting requirements.

**Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.
Also visit our website for water conservation tips and other educational material.**

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>



2021 Water Quality Test Results - City of Bethlehem, PA

Inorganic Contaminant

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water	Range Low High	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	2021	N	<0.50	N/A	4	4*	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories.
Iron (ppm)	2021	N	0.03	NA	NA	0.3	Naturally occurring element
Sodium (ppm)	2021	N	7.9	6.7 - 9.8	NA	NA	Naturally occurring element
Zinc (ppm)	2021	N	0.038	0.029 - 0.053	NA	5	Naturally occurring element
Sulfate (ppm)	2021	N	4.15	4.07 - 4.21	NA	250	Naturally sources
Total Dissolved Solids (ppm)	2021	N	30	26 - 36	NA	500	Naturally sources, chemicals used in the water treatment process, and distribution piping.

The City of Bethlehem has been adding Fluoride to their drinking water since June 1971.

**EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.*

Turbidity

Contaminant (units)	MCL Violation Y/N	Your Water	Lowest Monthly % of samples meeting TT	MCLG	MCL	Likely Source of Contamination
Turbidity (NTU)	No	0.047	100%	N/A	TT = 1 NTU	Soil runoff

Turbidity is a measure of the cloudiness of the water. The City of Bethlehem monitors it because it is a good indicator of the effectiveness of the filtration system.

NTU (Nephelometric Turbidity Units) - A measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.

Treatment Technique (TT) - A required process intended to reduce the level of a contaminant in drinking water. For turbidity this means any monthly sample greater than 1 NTU or 95% of the monthly samples are greater than or equal to 0.3 NTU.

Unregulated Contaminant Monitoring*

Contaminant (units)	Reported Level	Range	Major Sources
Manganese	2.80 ug/L	2.25 - 3.98 ug/L	Naturally occurring element
Bromochloroacetic Acid	1.48 ug/L	0.47 - 2.13 ug/L	By-product of drinking water chlorination
Bromodichloroacetic Acid	1.72 ug/L	1.21 - 3.24 ug/L	By-product of drinking water chlorination
Dichloroacetic Acid	13.34 ug/L	1.35 - 27.2 ug/L	By-product of drinking water chlorination
Monochloroacetic Acid	2.84 ug/L	ND - 2.84 ug/L	By-product of drinking water chlorination
Trichloroacetic Acid	19.22 ug/L	5.76 - 29.3 ug/L	By-product of drinking water chlorination

**Unregulated Contaminant Monitoring helps the EPA to determine where certain contaminants occur and whether it needs to regulate those contaminants.*

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER FAILURE TO MONITOR

ESTE INFORME CONTIENE INFORMACIÓN IMPORTANTE ACERCA DE SU AGUA POTABLE. HAGA QUE
ALGUIEN LO TRADUZCA PARA USTED, O HABLE CON ALGUIEN QUE LO ENTIENDA.

Monitoring Requirements Not Met for Haloacetic Acids

Our water system violated a drinking water standard in 2022. Even though this was not emergency, as our customers, you have a right to know what happened and what we did to correct this situation.

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. A Haloacetic acid sample was required to be collected around 4/05/2022. We failed to process the sample within its required timeframe and therefore cannot be sure of the quality of our drinking water during that time.

What should I do?

There is nothing you need to do at this time.

The table below lists the contaminant(s) we did not properly test for this year, how often we are supposed to sample for haloacetic acids and how many samples we are supposed to take, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required sampling frequency	Number of samples taken	When all samples should have been taken	When samples were taken
HAA5	1/quarter	1	04/05/2022	05/05/22

What happened? What was done?

PA DEP requires that HAA5 samples be taken around 04/05/2022. Samples were taken 04/07/2022. The lab did not process the samples within their required time frame. The sample was recollected 05/05/2022 and processed successfully. Results were below the MCL or Maximum Contaminant Level.

For more information, please contact Emily Long at 1-800-638-0262 or 570 Hallet Road, East Stroudsburg, PA 18301.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Community Utilities of Pennsylvania, Inc.

PWS ID#: 3480024

Date distributed: Direct Mail with Annual 2021 CCR

Community Utilities of Pennsylvania, Inc. Westgate Water System

PWS ID: PA3480024

Annual Water Quality Report 2022

Message from Dana Hill, President

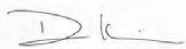
Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2022. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2022. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations at your tap.

Treating and maintaining a safe and reliable water supply is not only hard work, but it is rewarding. Our team of local water experts are proudly dedicated to providing safe, reliable, and cost-effective service every day. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. **Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.**

For more information, visit the CDC at <https://stacks.cdc.gov/view/cdc/85879> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>

Source of Drinking Water

Our water is purchased water from City of Bethlehem.

Source Water Assessment

A Source Water Assessment of the Tunkhannock Creek Intake, which supplies surface water to the Bethlehem Filtration Plant, was completed in 2001 by Spotts, Stevens and McCoy, Inc. for the PA DEP. The Assessment has found that the Tunkhannock Intake is potentially most susceptible to road deicing materials, accidental spills along roads and leaks in underground storage tanks. Overall, the Tunkhannock Creek Watershed has high risk of significant contamination. In the event that monitoring of either the raw or finished water identifies or detects any of these contaminants then additional required health effects information will be included in this report noting these detections and attempting to identify the potential source(s) of the contamination.

Complete reports were distributed to the City of Bethlehem's Water Bureau, local municipalities, county planning agencies and PA DEP offices. Copies of the complete report are available from the PA DEP Northeast Regional Office, Records Management Section at (570) 826-5472. A summary report of the Assessment is available on the PA DEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

A Source Water Assessment of the Wild Creek Watershed was conducted. Copies of the final July, 2004 Report are available from the PA DEP Regional Office, Records Management Section. The final assessment found that the Wild Creek Watershed is potentially most susceptible to individual point source activities including above ground storage tanks and underground petroleum storage tanks and to non-point source activities including fuel oil storage tanks, household cleaning supplies, highway spills, highway salt applications, lawn care supplies, on-lot sewage disposal, petroleum pipelines, swimming pools, wells (abandoned or active) and bore holes (abandoned or active). Overall, because of all the potential threats identified near the water supply, the adoption of a source water protection plan was recommended. More information is available at <http://www.bethlehem-pa.gov>. call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items. For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular

contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2022.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

Violations

In 2022, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received **no violations** from PADEP and was in compliance with applicable testing and reporting requirements.

Water Quality Test Results - Community Utilities of Pennsylvania, Inc. Westgate

Lead and Copper Contaminants

Contaminant (units)	Sample Date	Your Water	# of sites found above the AL	MCLG	MCL	Likely Source of Contamination
Copper (ppm) (90 th percentile)	2022	0.048	None	1.3	AL=1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (ppb) (90 th percentile)	2022	ND	None	0.003	AL=15	Corrosion of household plumbing systems, erosion of natural deposits

Disinfectant / Disinfection By-Product Contaminants

Contaminant (units)	Sample Date	MCL/ MRDL Violation Y/N	Your Water (AVG)	Range Low High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2022	N	0.94	0.38 - 1.76	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHM (ppb) [Total Trihalomethanes]	2022	N	34.2	27.5 - 37.5	N/A	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2022	N	24.5	20.8 - 29.1	N/A	60	By-product of drinking water disinfection

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established health advisory levels for GenX, PFBS, PFOA, and PFOS, and has proposed enforceable limits. We are reviewing the proposed MCLs to evaluate the impact on our operations and on the communities we serve. **Our focus will remain, as always, on supplying our customers with safe and reliable water.**

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports under Water Safety. For more information visit <https://www.epa.gov/pfas>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all our customers.

Violations

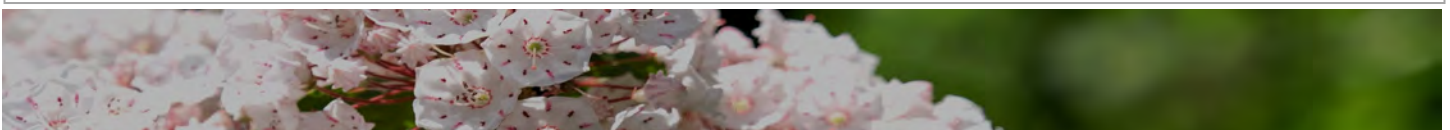
Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2022:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
FAILURE TO MONITOR OR REPORT FOR THE CONTAMINANT SPECIFIED	04/05/2022	05/05/2022	PA DEP requires HAA5 samples be taken around 4/05/2022. The contract laboratory failed to analyze/report the results within the required timeframe. The sample was recollected 05/05/2022 and processed successfully. Results were below MCL.

**Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.
Also visit our website for water conservation tips and other educational material.**

To access your utility account anytime, anywhere, please register for our customer portal & download My Utility Account at <https://account.myutility.us>



2022 Water Quality Test Results - City of Bethlehem, PA

Inorganic Contaminant

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water	Range Low High	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	2022	N	<0.50	N/A	4	4*	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories.
Iron (ppm)	2022	N	0.03	NA	NA	0.3	Naturally occurring element
Sodium (ppm)	2022	N	7.7	7.1 - 8.5	NA	NA	Naturally occurring element
Zinc (ppm)	2022	N	0.042	0.028 - 0.052	NA	5	Naturally occurring element
Sulfate (ppm)	2022	N	4.21	4.03 - 4.42	NA	250	Naturally sources
Total Dissolved Solids (ppm)	2022	N	64	27 - 113	NA	500	Naturally sources, chemicals used in the water treatment process, and distribution piping.

The City of Bethlehem has been adding Fluoride to their drinking water since June 1971.

**EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set an MCL of 2 ppm to better protect human health.*

Turbidity

Contaminant (units)	MCL Violation Y/N	Your Water	Lowest Monthly % of samples meeting TT	MCLG	MCL	Likely Source of Contamination
Turbidity (NTU)	No	0.148	100%	N/A	TT = 1 NTU	Soil runoff

***Turbidity** is a measure of the cloudiness of the water. The City of Bethlehem monitors it because it is a good indicator of the effectiveness of the filtration system.*

***NTU (Nephelometric Turbidity Units)** - A measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.*

***Treatment Technique (TT)** - A required process intended to reduce the level of a contaminant in drinking water. For turbidity this means any monthly sample greater than 1 NTU or 95% of the monthly samples are greater than or equal to 0.3 NTU.*

Unregulated Contaminant Monitoring*

Contaminant (units)	Reported Level	Range	Major Sources
Manganese	2.80 ug/L	2.25 - 3.98 ug/L	Naturally occurring element
Bromochloroacetic Acid	1.48 ug/L	0.47 - 2.13 ug/L	By-product of drinking water chlorination
Bromodichloroacetic Acid	1.72 ug/L	1.21 - 3.24 ug/L	By-product of drinking water chlorination
Dichloroacetic Acid	13.34 ug/L	1.35 - 27.2 ug/L	By-product of drinking water chlorination
Monochloroacetic Acid	2.84 ug/L	ND - 2.84 ug/L	By-product of drinking water chlorination
Trichloroacetic Acid	19.22 ug/L	5.76 - 29.3 ug/L	By-product of drinking water chlorination

**Unregulated Contaminant Monitoring helps the EPA to determine where certain contaminants occur and whether it needs to regulate those contaminants.*

IX. QUALITY OF SERVICE

2. Indicate whether the company is in compliance with 52 Pa. Code, § 65.6(a) regarding normal operating pressure standards, and with 52 Pa. Code, § 65.6(d) regarding pressure surveys at regular intervals.

Response: Please refer to Exhibit D IX-2. Starting in 2020, CUPA contracted an outside vendor for annual hydrant service for Westgate, Tamiment, and Penn Estates. The contract is for 3-year cycles. For the 2020-2022 contract, hydrants were flow tested and PSI acquired once per 3-year cycle. For the 2023-2025 contract; hydrants will be flow tested once per 3-year cycle, PSI acquired each year, and 30% of hydrants painted each year.

Westgate - Water distribution PSI meets 52 Pa. Code, § 65.6(a) and 65.6(d).

Penn Estates - Water distribution PSI exceeds 125 PSI in the lower elevations and does not meet 25 PSI in the higher elevations of the community. Penn Estates is in compliance with 52 Pa. Code, § 65.6(d).

Tamiment - Water distribution PSI meets 52 Pa. Code, § 65.6(a). Tamiment will be in full compliance of required annual pressure surveys with the 2023-2025 hydrant contract per 52 Pa. Code, § 65.6(d).

a. Provide details on any water pressure problems, lasting longer than 5 days, which had occurred since the last rate proceeding in any part of the water transmission and distribution system.

Response: Penn Estate's water distribution PSI exceeds 125 PSI in the lower elevations and does not meet 25 PSI in the higher elevations of the community during normal operations.

b. Describe any action taken on a temporary basis, and the long-term solutions developed to address any water pressure problems.

Response: Please refer to Exhibit EAL-4 attached to the pre-filed direct testimony of CUPA witness Long. Per the 2021 Rate Case Settlement, a study was conducted by GHD to assess the system pressure. The study showed that normal operating pressure could not be decreased below 125 PSI without adversely impacting some customers. The study made multiple recommendations on how to address system PSI, with certain benefits and disadvantages. A capital project is slated for 2024 to address Penn Estate's system pressure.

Community Utilities of Pennsylvania, Inc.
 Response to 53.53 Exhibit D IX-2
 Hydrant PSI - Westgate
 Water Operations

2013

Hydrant Number	Address	PSI
56	2755 Whitewood Road	56
23	1424 Westgate Road	58
42	1030 Bridle Path	70
18	818 Blair Road	72
14	364 Kevin Drive	71

2014

Hydrant Number	Address	PSI
21	1425 Statten Avenue	58
55	1225 Stonewood Drive	58
41	2655 Woodside Road	68
46	855 Yorkshire Road	74
9	609 Blair Road	71
15	414 Kevin Drive	72

2015

Hydrant Number	Address	PSI
7	1029 Blair Road	70
36	430 Bridle Path Woods	80

2016

Hydrant Number	Address	PSI
56	2755 Whitewood Drive	52
Unknown	2400 Statten Road	56
8	939 Blair Road	72
14	364 Kevin Drive	72
39	980 Bridle Path	80
	56 TOA	75

Community Utilities of Pennsylvania, Inc.
 Response to 53.53 Exhibit D IX-2
 Hydrant PSI - Westgate
 Water Operations

2019

Hydrant Number	Address	PSI
30	234 Wedgewood Road	75

2021

Hydrant Number	Address	PSI
13	End of Kevin Drive	80
12	396 Timothy Drive	78
14	364 Kevin Drive	70
9	609 Kevin Drive	82
10	Across from 527 Timothy Drive	92
11	446 Timothy Drive	90
16	464 Kevin Drive	80
15	414 Kevin Drive	
17	524 Kevin Drive	84
7	1029 Blair Road	78
18	818 Kenwick Circle	78
8	939 Blair Road	74
20	718 Kenwick Circle	86
19	3071 Kenwick Circle	76
60	975 Wedgewood Road	80
22	801 Wedgewood Road	75
31	556 Angelo Drive	73
24	Wedgewood Road at Macada Road	84
59	440 Wedgewood Road	78
27	102 Wedgewood Road	76
47	701 Yorkshire Road	66
28	162 Wedgewood Road	80
46	855 Yorkshire Road	70
30	234 Wedgewood Road	84
29	122 Cross Creek Court	84
32	483 Sugar Maple Court	84
33	440 Sugar Maple Court	86
36	Across from 440 Bridle Path Road	80
34	2825 Cross Creek Road	82
38	Across from 560 Bridle Path Road	88
63	Across from 1029 Declaration Drive	78
64	Across from 1009 Declaration Drive	80
65	2612 Pioneer Road	78
66	1015 Honor Drive	78
67	2631 Centennial Drive	76
75	Across from 2615 Union Court	76
68	2610 Centennial Drive	74
69	1016 Resolution Drive	76
70	1034 Resolution Drive	72
73	2621 Ambassador Drive	76
76	2610 Victory Way	76
71	1052 Resolution Drive	66
72	Across from 1132 Resolution Drive	76
74	2634 Ambassador Drive	72
42	1030 Bridle Path Road	78
39	980 Bridle Path Road	78
37	2775 Saddlebrook Lane	78
21	1403 Statten Avenue	76
2	2465 Jacksonville Road	74
55	1225 Stonewood Drive	78
44	1020 Sunset View Drive	80
45	1115 Yorkshire Road	80
5	1175 Macada Road	60
41	2655 Woodside Road	76
40	Westgate Drive at Jacksonville Road	70
43	2480 Rosewood Drive	64
23	1424 Westgate Drive	74
58	1452 Roselawn Drive	78
57	2701 Winston Road	82
56	2755 Whitewood Drive	64
25	395 Macada Road	86
26	274 Hidden Hill Drive	86
3	2465 Jacksonville Road	74
4	2700 Jacksonville Road	
48	Blair Road at Ciara Drive	72
49	Across from 1199 Blair Road	70
51	1255 Ciara Drive	72
52	1360 Ciara Drive	62
50	1285 Tyler Way	72
54	Across from 1565 Ciara Drive	76
53	1460 Ciara Drive	70
77	1204 Alyssa Place	69
6	Jacksonville Road	70
78	Behind 2710 Schoenerville Road	72

2022

Hydrant Number	Address	PSI
13	End of Kevin Drive	
12	396 Timothy Drive	
14	364 Kevin Drive	
9	609 Kevin Drive	
10	Across from 527 Timothy Drive	
11	446 Timothy Drive	
16	464 Kevin Drive	
15	414 Kevin Drive	
17	524 Kevin Drive	
7	1029 Blair Road	
18	818 Kenwick Circle	
8	939 Blair Road	
20	718 Kenwick Circle	
19	3071 Kenwick Circle	
60	975 Wedgewood Road	
22	801 Wedgewood Road	
31	556 Angelo Drive	
24	Wedgewood Road at Macada Road	
59	440 Wedgewood Road	
27	102 Wedgewood Road	
47	701 Yorkshire Road	
28	162 Wedgewood Road	
46	855 Yorkshire Road	
30	234 Wedgewood Road	84
29	122 Cross Creek Court	
32	483 Sugar Maple Court	
33	440 Sugar Maple Court	
36	Across from 440 Bridle Path Road	
34	2825 Cross Creek Road	
38	Across from 560 Bridle Path Road	
63	Across from 1029 Declaration Drive	
64	Across from 1009 Declaration Drive	
65	2612 Pioneer Road	
66	1015 Honor Drive	
67	2631 Centennial Drive	
75	Across from 2615 Union Court	
68	2610 Centennial Drive	
69	1016 Resolution Drive	
70	1034 Resolution Drive	
73	2621 Ambassador Drive	
76	2610 Victory Way	
71	1052 Resolution Drive	
72	Across from 1132 Resolution Drive	
74	2634 Ambassador Drive	
42	1030 Bridle Path Road	
39	980 Bridle Path Road	
37	2775 Saddlebrook Lane	
21	1403 Statten Avenue	
2	2465 Jacksonville Road	
55	1225 Stonewood Drive	
44	1020 Sunset View Drive	
45	1115 Yorkshire Road	
5	1175 Macada Road	
41	2655 Woodside Road	
40	Westgate Drive at Jacksonville Road	
43	2480 Rosewood Drive	
23	1424 Westgate Drive	
58	1452 Roselawn Drive	
57	2701 Winston Road	
56	2755 Whitewood Drive	
25	395 Macada Road	
26	274 Hidden Hill Drive	
3	2465 Jacksonville Road	
4	2700 Jacksonville Road	
48	Blair Road at Ciara Drive	
49	Across from 1199 Blair Road	
51	1255 Ciara Drive	
52	1360 Ciara Drive	
50	1285 Tyler Way	
54	Across from 1565 Ciara Drive	
53	1460 Ciara Drive	
77	1204 Alyssa Place	
6	Jacksonville Road	
78	Behind 2710 Schoenerville Road	
1	2361 Jacksonville Road	70
61	2330 Schoenerville Road	74

2023

Hydrant Number	Address	PSI
13	End of Kevin Drive	
12	396 Timothy Drive	
14	364 Kevin Drive	
9	609 Kevin Drive	
10	Across from 527 Timothy Drive	
11	446 Timothy Drive	
16	464 Kevin Drive	
15	414 Kevin Drive	
17	524 Kevin Drive	
7	1029 Blair Road	
18	818 Kenwick Circle	
8	939 Blair Road	
20	718 Kenwick Circle	
19	3071 Kenwick Circle	
60	975 Wedgewood Road	
22	801 Wedgewood Road	
31	556 Angelo Drive	
24	Wedgewood Road at Macada Road	
59	440 Wedgewood Road	
27	102 Wedgewood Road	72
47	701 Yorkshire Road	
28	162 Wedgewood Road	86
46	855 Yorkshire Road	
30	234 Wedgewood Road	
29	122 Cross Creek Court	90
32	483 Sugar Maple Court	88
33	440 Sugar Maple Court	
36	Across from 440 Bridle Path Road	84
34	2825 Cross Creek Road	80
38	Across from 560 Bridle Path Road	82
63	Across from 1029 Declaration Drive	78
64	Across from 1009 Declaration Drive	86
65	2612 Pioneer Road	78
66	1015 Honor Drive	80
67	2631 Centennial Drive	78
75	Across from 2615 Union Court	82
68	2610 Centennial Drive	84
69	1016 Resolution Drive	72
70	1034 Resolution Drive	74
73	2621 Ambassador Drive	80
76	2610 Victory Way	76
71	1052 Resolution Drive	64
72	Across from 1132 Resolution Drive	76
74	2634 Ambassador Drive	72
42	1030 Bridle Path Road	86
39	980 Bridle Path Road	78
37	2775 Saddlebrook Lane	
21	1403 Statten Avenue	
2	2465 Jacksonville Road	
55	1225 Stonewood Drive	
44	1020 Sunset View Drive	
45	1115 Yorkshire Road	
5	1175 Macada Road	
41	2655 Woodside Road	
40	Westgate Drive at Jacksonville Road	
43	2480 Rosewood Drive	
23	1424 Westgate Drive	
58	1452 Roselawn Drive	
57	2701 Winston Road	
56	2755 Whitewood Drive	
25	395 Macada Road	
26	274 Hidden Hill Drive	
3	2465 Jacksonville Road	
4	2700 Jacksonville Road	
48	Blair Road at Ciara Drive	
49	Across from 1199 Blair Road	
51	1255 Ciara Drive	
52	1360 Ciara Drive	
50	1285 Tyler Way	
54	Across from 1565 Ciara Drive	
53	1460 Ciara Drive	
77	1204 Alyssa Place	
6	Jacksonville Road	
78	Behind 2710 Schoenerville Road	
61	2330 Schoenerville Road	
83	2725 Woodside Road	
84	Corner of Rosewood Road and Westgate Drive	
79	995 Macada Road	
80	795 Macada Road	
81	500 Macada Road	
82	2880 Jacksonville Road	

Community Utilities of Pennsylvania, Inc.
 Response to 53.53 Exhibit D IX-2
 Hydrant PSI - Penn Estates
 Water Operations

2013		
Hydrant Number	Address	PSI
74	334 Hyland Dr	61
178	1147 Belaire Dr	63
119	1252 Kensington Dr	51
116	319 Juniper Ct	58
113	8230 Woodchuck Ct	32
159	1428 Melrose Terr	59
103	139 Sandlewood Dr	66
94	101 Bayberry Ct	64
82	2055 Candlewood Dr	88
128	140 Clover Lane	86

2014		
Hydrant Number	Address	PSI
unknown	161 Hyland Dr	73
31	304 Penn Estates Dr	100
161	315 Hyland Dr	56
145	354 Clicko Lane	80
173	3242 Stonehedge Dr	75
unknown	570 Hallett Rd	136
125	354 Overlook Dr	139
23	314 Greenbriar Dr	115
48	110 Pasquin Dr	126
17	156 Locust Dr	95
19	126 Locust Dr	89
15	1247 Hunters Woods Dr	76
13	1124 Hunters Woods Dr	72

2015		
Hydrant Number	Address	PSI
138	104 Hyland Dr	74
200	118 Hyland Dr	64
87	4269 Woodacres Dr	69
177	4235 Woodacres Dr.	69
113	8230 Woodchuck Ct	22
184	139 Summertown Cr	19
145	355 Clicko Ln	10
133	336 Clicko Ln	16
142	412 Deborah Dr	19
137	6250 Blue Beech Dr	44

2016		
Hydrant Number	Address	PSI
194	6119 Brentwood Ter	63
182	1124 Belaire Dr	68
62	431 Hyland Dr	71
118	1271 Kensington Dr	52
110	1223 Brentwood Dr	56
106	1301 Brentwood Dr	72
91	2095 Candlewood Dr	72
95	128 Bayberry Ct	69
42	215 Garden Ter	77
59	6247 Willowick Ter	98
56	265 Spicebush Dr	109
50	312 Ash Ter	112

2019		
Hydrant Number	Address	PSI
17	End of Locust	90
183	106 Reston	90
201	4257 Wood Acres	63
107	1266 Sandlewood	64
32	5303 Delia	65
81	Landsdale Drive	66
197	end of Fairfax	67
181	Stonehenge	68
145	end of Clicko	69
114	woodchuck	70

2020		
Hydrant Number	Address	PSI
142	425 Deborah Drive	92
141	448 Deborah Drive	88
49	314 Spicebush Drive	38
186	1307 Dellwood Court	52
198	447 Lakeside Drive	138
197	3117 Fairfax Terrace	94
159	1428 Melrose Terrace	48
145	354 Clicko Lane	10
35	Julian Terrace at Noble Lane	76
17	164 Locust Drive	84
185	215 Summertown Circle	22
184	137 Summertown Circle	23
143	406 Deborah Drive	20
113	8230 Woodchuck Court	22
133	344 Clicko Lane	12
64	482 Hyland Drive	42
107	Across from 1265 Brentwood Drive	44
156	1306 Burnside Terrace	63
158	1418 Melrose Terrace	58
72	120 Starview Drive	42
163	208 Warren Court	32
151	7180 Glenwood Drive	42
137	6247 Blue Beech Drive	44
5	3321 Greenbriar Drive	74
10	1105 Hunters Wood Drive	72
19	126 Locust Drive	74
115	141 Runnymede Drive	38
18	150 Locust Drive	82
149	1910 Exeter Terrace	50
75	1411 Sunbright Terrace	42
27	8212 Pine Grove Terrace	66
162	7122 Glenwood Drive	40
146	304 Clicko Lane	44
147	7168 Glenwood Drive	38
175	6136 Wales Court	34
114	8208 Woodchuck Court	30
172	4136 Sycamore Lane	38
57	242 Spicebush Drive	94
55	167 Pasquin Drive	106
48	Across from 110 Pasquin Drive	102
42	215 Garden Terrace	88
40	221 Mercedes Court	86
6	123 Glade Terrace	72
9	118 Brewster Way	76
13	1125 Hunters Wood Drive	60
12	1147 Hunters Wood Drive	72
67	246 Julian Terrace	78
37	275 Julian Terrace	80
14	1171 Hunters Wood Drive	74
15	1215 Hunters Wood Drive	74
11	1191 Hunters Wood Drive	76

2021		
Hydrant Number	Address	PSI
17	End of Locust	92
183	106 Reston	88
201	4257 Wood Acres	38
32	5303 Delia	90
81	Landsdale Drive	138
197	end of Fairfax	94
181	Stonehenge	20
145	end of Clicko	5
114	woodchuck	28
143	Deborah	5
145	Clicko	5
187	Summertown	26
154	Sandlewood	84

2023		
Hydrant Number	Address	PSI
197	3117 Fairfax Terrace	106
195	4113 Ashwood Lane	80
196	Across from 235 Hyland Drive	96
126	192 Hyland Drive	80
89	138 Hyland Drive	68
200	118 Hyland Drive	68
176	7123 Oakland Terrace	70
138	Across from 291 Hyland Drive	82
194	6119 Berwood Terrace	66
86	5117 Sunbury Drive	80
190	Across from 259 Hyland Drive	82
31	Crickit Drive at Penn Estates Drive	102
3	104 Somerset Drive	100
47	2211 Marcel Court	98
34	3214 Foxdale Terrace	90
32	5303 Delia Terrace	98
16	5343 Delia Terrace	96
33	4216 Kenwood Terrace	88
26	1205 Brentwood Drive	92
161	314 Hyland Drive	70
182	1125 Belaire Drive	72
160	1905 Jennifer Drive	64
149	1910 Exeter Terrace	58
74	334 Hyland Drive	62
140	1321 Dellwood Court	70
75	1411 Sunbright Terrace	40
29	7132 Pine Grove Terrace	
27	8212 Pine Grove Terrace	70
62	445 Hyland Drive	62
61	2505 Norwood Drive	60
178	1147 Belaire Drive	66
66	1718 Winona Terrace	68
65	1607 Academy Drive	70
64	482 Hyland Drive	44
30	201 Somerset Drive	74
73	1316 Sterling Drive	76
22	105 Ledgewood Drive	60
108	126 Ledgewood Drive	54
25	1317 Brentwood Drive	60
106	1300 Brentwood Drive	50
109	1236 Brentwood Drive	60
107	Across from 1265 Brentwood Drive	40
105	277 Somerset Drive	
104	299 Somerset Drive	66
101	214 Leland Court	66
103	127 Sandlewood Drive	80
156	1306 Burnside Terrace	68
155	1320 Burnside Terrace	60
159	1428 Melrose Terrace	48
158	1418 Melrose Terrace	60
150	118 Mayfield Court	54

2020

Hydrant Number	Address	PSI
20	108 Brewster Wsy	76
89	138 Hyland Drive	60
200	118 Hyland Drive	82
176	7123 Oakland Terrace	66
140	1321 Dellwood Court	58
29	7132 Pine Grove Terrace	78
66	1718 Winona Terrace	56
106	1300 Brentwood Drive	48
105	277 Somerset Drive	48
150	118 Mayfield Court	52
191	116 Grouse Court	71
187	200 Summerton Circle	48
189	318 Robinwood Terrace	51
181	3358 Stonehenge Drive	40
192	329 Robinwood Terrace	34
164	3330 Stonehenge Drive	40
204	4128 Rosewood Terrace	34
118	1271 Kensington Drive	53
77	Before 1164 Kensington Drive	66
39	140 Sundew Drive	
50	322 Ash Terrace	92
44	139 Pasquin Drive	109
28	1180 Woodland Drive	78
41	115 Diane Court	76
1	3269 Greenbriar Drive	88
36	218 Julian Terrace	79
126	192 Hyland Drive	76
194	6119 Bernwood Terrace	64
74	334 Hyland Drive	60
62	445 Hyland Drive	56
61	2505 Norwood Drive	54
73	1316 Sterling Drive	68
22	105 Ledgewood Drive	54
108	126 Ledgewood Drive	50
25	1317 Brentwood Drive	54
109	1236 Brentwood Drive	56
104	299 Somerset Drive	59
101	214 Leland Court	66
155	1320 Burnside Terrace	62
154	217 Sandlewood Drive	64
153	1109 Oak Field Terrace	64
87	4277 Woodacres Drive	70
201	4257 Woodacres Drive	62
139	476 Deborah Drive	52
203	4107 Rosewood Terrace	56
174	6116 Wales Court	46
116	318 Juniper Court	40
205	Across from 1312 Kensington Drive	58
117	Kensington Drive at Runnymede Drive	56
111	1229 Kensington Drive	58
100	137 Reston Drive	82
59	6245 Willowick Terrace	100
53	316 Fernwood Drive	100
21	129 Sundew Court	80
38	3245 Greenbriar Drive	86
56	266 Spicebush Drive	108
60	215 Spicebush Drive	99
52	1156 Woodland Drive	81
8	1223 Woodland Drive	70
4	3291 Greenbriar Drive	84
58	3151 Greenbriar Drive	102
152	253 Sandlewood Drive	64
148	389 Hyland Drive	50
195	4113 Ashwood Lane	78
86	5117 Sunbury Drive	74
47	2211 Marcel Court	90
161	314 Hyland Drive	65
160	1905 Jennifer Drive	62
178	1147 Belaire Drive	67
65	1607 Academy Drive	68
177	4237 Woodacres Drive	68

2023

Hydrant Number	Address	PSI
154	217 Sandlewood Drive	68
153	1109 Oak Field Terrace	62
72	120 Starview Drive	46
87	4277 Woodacres Drive	66
201	4257 Woodacres Drive	64
169	4217 Woodacres Drive	70
191	116 Grouse Court	64
177	4237 Woodacres Drive	68
187	200 Summerton Circle	50
185	215 Summerton Circle	26
184	137 Summerton Circle	24
189	318 Robinwood Terrace	52
181	3358 Stonehenge Drive	40
192	329 Robinwood Terrace	48
163	208 Warren Court	34
162	7122 Glenwood Drive	44
145	354 Clicko Lane	12
142	425 Deborah Drive	30
143	406 Deborah Drive	24
146	304 Clicko Lane	42
164	3330 Stonehenge Drive	42
165	Across from 5115 Lake Drive	60
166	Across from 5133 Lake Drive	64
147	7168 Glenwood Drive	42
151	7180 Glenwood Drive	42
141	448 Deborah Drive	60
139	476 Deborah Drive	64
167	5154 Lake Drive	74
168	Across from 519 Lakeside Drive	86
137	6247 Blue Beech Drive	46
180	3298 Stonehenge Drive	72
179	508 Lakeside Drive	74
193	420 Lakeside Drive	60
203	4107 Rosewood Terrace	60
204	4128 Rosewood Terrace	36
174	6116 Wales Court	46
175	6136 Wales Court	36
94	100 Bayberry Court	74
95	129 Bayberry Court	70
116	318 Juniper Court	44
113	8230 Woodchuck Court	22
114	8208 Woodchuck Court	32
205	Across from 1312 Kensington Drive	74
117	Kensington Drive at Runnymede Drive	48
120	1197 Kensington Drive	66
111	1229 Kensington Drive	64
112	110 Runnymede Drive	50
119	1247 Kensington Drive	60
118	1271 Kensington Drive	54
77	Before 1164 Kensington Drive	64
79	1130 Kensington Drive	74
78	1152 Kensington Drive	74
172	4136 Sycamore Lane	40
171	4117 Sycamore Lane	52
134	571 Lakeside Drive	96
135	2106 Sunset Terrace	88
133	640 Lakeside Drive	120
131	4105 Trilium Terrace	90
130	3420 Crestwood Drive	120
93	215 Overlook Drive	76
77	2326 Burntwood Drive	90
121	2306 Burntwood Drive	112
122	Overlook Drive at Candlewood Drive	130
92	237 Overlook Drive	88
91	2095 Candlewood Drive	82
83	3221 Woodchip Lane	84
84	Across from 1116 Summit Terrace	102
85	1139 Summit Terrace	100
81	2106 Lansdale Drive	130
127	123 Clover Lane	130
128	140 Clover Lane	120

2020

165	Across from 5115 Lake Drive	58
166	Across from 5133 Lake Drive	60
167	5154 Lake Drive	72
179	508 Lakeside Drive	72
193	420 Lakeside Drive	57
94	100 Bayberry Court	84
95	129 Bayberry Court	68
112	110 Runnymede Drive	48
119	1247 Kensington Drive	54
79	1130 Kensington Drive	74
171	4117 Sycamore Lane	60
91	2095 Candlewood Drive	66
83	3221 Woodchip Lane	82
85	1139 Summit Terrace	96
51	477 Somerset Drive	134
88	155 Riverbend Terrace	78
54	Pasquin Drive at Spicebush Drive	112
43	205 Cedar Crest Court	93
7	6224 Willowicke Terrace	105
157	1402 Melrose Terrace	66
136	6215 Blue Beech Drive	62
199	459 Lakeside Drive	64
202	487 Lakeside Drive	64
196	Across from 235 Hyland Drive	90
138	Across from 291 Hyland Drive	76
190	Across from 259 Hyland Drive	80
16	5343 Della Terrace	95
33	4216 Kenwood Terrace	80
182	1125 Belaire Drive	66
30	201 Somerset Drive	69
103	127 Sandalwood Drive	72
169	4217 Woodacres Drive	70
120	1197 Kensington Drive	60
78	1152 Kensington Drive	70
93	215 Overlook Drive	72
77	2326 Burntwood Drive	86
84	Across from 1116 Summit Terrace	110
125	355 Overlook Drive	136
70	457 Somerset Drive	130
183	106 Reston Drive	88
45	5107 Quail Lane	82
98	133 Riverbend Terrace	84
23	Greenbriar Drive at Sundew Drive	100
24	347 Fernwood Drive	94
90	2077 Candlewood Drive	90
102	203 Leland Court	72
173	3248 Stonehenge Drive	74
31	Cricket Drive at Penn Estates Drive	100
3	104 Somerset Drive	96
34	3214 Foxdale Terrace	90
32	5303 Della Terrace	92
180	3298 Stonehenge Drive	70
134	571 Lakeside Drive	96
131	4105 Trilium Terrace	86
92	237 Overlook Drive	78
82	2057 Candlewood Drive	104
170	3212 Stonehenge Drive	70
135	2106 Sunset Terrace	106
133	640 Lakeside Drive	118
121	2306 Burntwood Drive	104
81	2106 Lansdale Drive	126
123	Before 319 Overlook Drive	138
132	Across from 629 Lakeside Drive	104
26	1205 Brentwood Drive	88
168	Across from 519 Lakeside Drive	82
130	3420 Crestwood Drive	117
80	1112 Kensington Drive	90
68	409 Somerset Drive	108
127	123 Clover Lane	120

2023

129	Across from 2028 Candlewood Drive	126
123	Before 319 Overlook Drive	138
124	Before 339 Overlook Drive	142
125	355 Overlook Drive	132
80	1112 Kensington Drive	94
71	5114 Red Bud Terrace	140
51	477 Somerset Drive	138
70	457 Somerset Drive	136
69	435 Somerset Drive	
68	409 Somerset Drive	112
183	106 Reston Drive	90
45	5107 Quail Lane	82
97	376 Somerset Drive	110
98	133 Riverbend Terrace	90
88	155 Riverbend Terrace	77
100	137 Reston Drive	78
54	Pasquin Drive at Spicebush Drive	120
59	6245 Willowicke Terrace	100
23	Greenbriar Drive at Sundew Drive	106
53	316 Fernwood Drive	100
21	129 Sundew Court	100
39	140 Sundew Drive	94
38	3245 Greenbriar Drive	
49	314 Spicebush Drive	130
50	322 Ash Terrace	98
57	242 Spicebush Drive	
56	266 Spicebush Drive	108
55	167 Pasquin Drive	108
48	Across from 110 Pasquin Drive	126
44	139 Pasquin Drive	114
60	215 Spicebush Drive	110
28	1180 Woodland Drive	80
41	115 Diane Court	88
42	215 Garden Terrace	94
24	347 Fernwood Drive	102
52	1156 Woodland Drive	94
43	205 Cedar Crest Court	100
40	221 Mercedes Court	94
8	1223 Woodland Drive	80
5	3321 Greenbriar Drive	83
10	1105 Hunters Wood Drive	72
4	3291 Greenbriar Drive	90
6	123 Glade Terrace	94
9	118 Brewster Way	84
1	3269 Greenbriar Drive	102
13	1125 Hunters Wood Drive	80
12	1147 Hunters Wood Drive	74
67	246 Julian Terrace	92
37	275 Julian Terrace	84
36	218 Julian Terrace	94
35	Julian Terrace at Noble Lane	80
14	1171 Hunters Wood Drive	82
15	1215 Hunters Wood Drive	80
11	1191 Hunters Wood Drive	82
19	126 Locust Drive	88
17	164 Locust Drive	90
7	6224 Willowicke Terrace	110
58	3151 Greenbriar Drive	114
82	2057 Candlewood Drive	112
90	2077 Candlewood Drive	92
152	253 Sandalwood Drive	70
157	1402 Melrose Terrace	74
102	203 Leland Court	74
148	389 Hyland Drive	60
186	1307 Dellwood Court	56
198	447 Lakeside Drive	66
115	141 Runnymede Drive	34
133	344 Clicko Lane	18
136	6215 Blue Beech Drive	66

Community Utilities of Pennsylvania, Inc.
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 Hydrant PSI - Penn Estates
 Water Operations

129	Across from 2028 Candlewood Drive	122
124	Before 339 Overlook Drive	134
71	5114 Red Bud Terrace	128
69	435 Somerset Drive	80
97	376 Somerset Drive	104
76	453 Penn Estates Drive	120
122	Overlook Drive at Candlewood Drive	124
128	140 Clover Lane	118

170	3212 Stonehenge Drive	70
173	3248 Stonehenge Drive	74
199	459 Lakeside Drive	
202	487 Lakeside Drive	64
132	Across from 629 Lakeside Drive	108
20	108 Brewster Way	78
18	150 Locust Drive	94
76	453 Penn Estates Drive	
110	Across from 1219 Brentwood Drive	66
63	465 Hyland Drive	48
188	109 Summerton Circle	52

Community Utilities of Pennsylvania, Inc.
 Response to 53.53 Exhibit D IX-2
 Hydrant PSI - Tamiment
 Water Operations

2020

Hydrant Number	Address	PSI
1	Tamiment Golf Course near Club House	61
2	Tamiment Golf Course near Club House	
3	Lake Drive across from The Chalet	52
4	Building 113 Condor Drive	48
5	Building 125 Condor Drive	48
6	126 Blue Heron Road	50
7	130 Blue Heron Road	64
8	Tamiment Lake Drive at Blue Heron Road	48
9	Tamiment Lake Road at Falcon Crest Circle	50
10	1027 Falcon Crest Circle	60
11	1044 Falcon Crest Circle	58
12	1065 Bald Eagle Court	34
13	1057 Bald Eagle Court	40
14	Tamiment Lake Drive	62
15	441 Underhill Drive	54
16	103 Rivendell Drive	43
17	Rivendell Drive at Water Tower	21
18	241 Rivendell Drive	18
19	271 Oakenshield Drive	
20	117 Oakenshield Drive	28
21	Oakenshield Drive at Swartsburo Drive	58
22	103 Swartsburo Drive	
23	216 Swartsburo Drive	
24	101 Withywindle Way	44
25	215 Withywindle Way	42
26	215 Thistlebrook Court	
27	217 Old Took Drive	40
28	103 Old Took Drive	40
29	101 Oakenshield Drive	
30	Across from 2121 Wilderland Road	
31	1004 Woody End Way	46
32	Woody End Way at Lonely Mountain Lane	52
33	Woody End Way at Kili Way	40
34	1106 Long Lake Road on Woody End Way	44
35	1104 Woody End Way	58
36	Woody End Way at Gollum Lane	46
37	602 Carrock Way on Woody End Way	36
38	605 Bombur Lane on Woody End Way	42
39	End of Bombur Lane	
40	500 Bombur Lane	
41	614 Carrock Way	
42	500 Carrock Way	
43	616 Gandolf Road	
44	510 Gandolf Road	40
45	500 Gandolf Road	
46	104 Thorin Way on Balin Lane	44
47	End of Balin Lane	
48	106 Thorin Way	
49	103 Gollum Lane	
50	212 Gollum Lane	
51	610 Bofur Way	
52	Before 1008 Long Lake Road	46
53	1002 Long Lake Road	
54	1110 Long Lake Road	
55	500 Galion Drive	
56	611 Galion Drive	
57	502 Kili Way	
58	612 Kili Way	
59	502 Dwalin Way	
60	608 Dwalin Way	
61	609 Dwalin Way	
62	End of Lonely Mountain Lane	
63	314 Underhill Drive	48
64	Across from 5123 Hemlock Lane	46
65	Across from 5141 Hemlock Lane	56
66	Bindale Road at Mirkwood Road	38
67	212 Tomnoddy Drive	
68	100 Tomnoddy Drive	
69	102 Ravenhill Road	
70	231 Ravenhill Road	54
71	222 Bindale Road	
72	Arkenstone Drive at Hobbit Drive	44
73	Arkenstone Drive at Brandyshire Drive	54
74	225 Brandyshire Drive	
75	227 Hobbit Drive	
76	Cedar Crest Drive	62
77	Cedar Crest Drive	58
78	Cedar Crest Drive at Elrond Drive	64
79	Elrond Drive	
80	End of Maple Way	
81	Oakenshield Road	62
82	Oakenshield Road	60
83	Cherry Hill Road at Woody End Way	38
84	Cherry Hill Road at Birchwood Drive	42
85	Birchwood Drive	46
86	Birchwood Drive	48
87	Birchwood Court	
88	Woody End Way	40
89	Woody End Way	48
90	Elrond Drive	37
91	Elrond Drive	42
92	Elrond Drive	44
93	End of Cherry Hill Road	

2023

Hydrant Number	Address	PSI
1	Tamiment Golf Course near Club House	60
2	Tamiment Golf Course near Club House	
3	Lake Drive across from The Chalet	50
4	Building 113 Condor Drive	58
5	Building 125 Condor Drive	44
6	126 Blue Heron Road	62
7	130 Blue Heron Road	64
8	Tamiment Lake Drive at Blue Heron Road	56
9	Tamiment Lake Road at Falcon Crest Circle	50
10	1027 Falcon Crest Circle	62
11	1044 Falcon Crest Circle	52
12	1065 Bald Eagle Court	40
13	1057 Bald Eagle Court	40
14	Tamiment Lake Drive	66
15	441 Underhill Drive	56
16	103 Rivendell Drive	52
17	Rivendell Drive at Water Tower	24
18	241 Rivendell Drive	22
19	271 Oakenshield Drive	30
20	117 Oakenshield Drive	38
21	Oakenshield Drive at Swartsburo Drive (down in ditch)	58
22	103 Swartsburo Drive	
23	216 Swartsburo Drive	
24	101 Withywindle Way	50
25	215 Withywindle Way	54
26	215 Thistlebrook Court	
27	217 Old Took Drive	42
28	103 Old Took Drive	50
29	101 Oakenshield Drive	
30	Across from 2121 Wilderland Road	34
31	1004 Woody End Way	50
32	Woody End Way at Lonely Mountain Lane	56
33	Woody End Way at Kili Way	48
34	1106 Long Lake Road on Woody End Way	50
35	1104 Woody End Way	56
36	Woody End Way at Gollum Lane	46
37	602 Carrock Way on Woody End Way	46
38	605 Bombur Lane on Woody End Way	44
39	End of Bombur Lane	
40	500 Bombur Lane	
41	614 Carrock Way	
42	500 Carrock Way	
43	616 Gandolf Road	
44	510 Gandolf Road	60
45	500 Gandolf Road	
46	104 Thorin Way on Balin Lane	52
47	End of Balin Lane	
48	106 Thorin Way	
49	103 Gollum Lane	
50	212 Gollum Lane	
51	610 Bofur Way	
52	1008 Long Lake Road	46
53	1002 Long Lake Road	
54	1110 Long Lake Road	
55	500 Galion Drive	
56	611 Galion Drive	
57	502 Kili Way	
58	612 Kili Way	
59	502 Dwalin Way	
60	608 Dwalin Way	
61	609 Dwalin Way	
62	End of Lonely Mountain Lane	
63	314 Underhill Drive	52
64	Across from 5123 Hemlock Lane	42
65	Across from 5141 Hemlock Lane	64
66	Bindale Road at Mirkwood Road	46
67	212 Tomnoddy Drive	
68	100 Tomnoddy Drive	
69	103 Ravenhill Road	
70	231 Ravenhill Road	52
71	222 Bindale Road	
72	Arkenstone Drive at Hobbit Drive	52
73	Arkenstone Drive at Brandyshire Drive	62
74	225 Brandyshire Drive	
75	227 Hobbit Drive	
76	Cedar Crest Drive	
77	Cedar Crest Drive	
78	Cedar Crest Drive at Elrond Drive	
79	Elrond Drive	
80	End of Maple Way	
81	Oakenshield Road	
82	Oakenshield Road	
83	Cherry Hill Road at Woody End Way	
84	Cherry Hill Road at Birchwood Drive	
85	Birchwood Drive	
86	Birchwood Drive	
87	Birchwood Court	
88	Woody End Way	
89	Woody End Way	
90	Elrond Drive	
91	Elrond Drive	
92	Elrond Drive	
93	End of Cherry Hill Road	
94	Across from Thistlebrook Court at Oakenshield Dr	40
95	Mirkwood Road at Rivendell Road	52

IX. QUALITY OF SERVICE

3. Provide support to demonstrate that water or wastewater service is being furnished on a continuous basis by supplying a summary of the company's records of each service interruption greater than 24 hours since the last rate proceeding.

Response: CUPA has not had any service interruptions greater than 24 hours since 1/1/2021.

IX. QUALITY OF SERVICE

4. Provide a discussion of the company's policy, or provide a copy of the policy if in written form, on tracking and responding to customer complaints.

Response: When customer calls Customer Service their complaint is logged within the company's customer database (CC&B). Customer Service answers the complaint if they are able to. If they are unable to respond to the complaint, a Field Activity (FA) is generated and dispatched to operations. Operations receives the FA through their field based platform (OMS) and contacts the customer. The complaint is addressed and escalated to Management if needed. FA is updated with corrective actions taken and closed out. The completed FA remains in CC&B and OMS.

a. Provide a summary report demonstrating the company's compliance with 52 Pa. Code, § 65.3 regarding the full and prompt investigation of service or facility complaints and the recordkeeping requirements of such complaints.

Response: CUPA is compliant with all requirements of 52 Pa. Code, § 65.3. Please refer to Exhibit D IX-4a. Certain of this information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		1009 UNION CT	1/8/2018 8:37 AM		1/8/2018 8:00 PM			Tina Richardson	M-SIO	1/8/2018 12:00 PM	5011091056			High or Low Pressure in the Water	Completed
Westgate		448 Westgate	1/9/2018 11:36 AM		1/9/2018 12:00 AM			George Rodriguez	M-SIO		1401872667			General Investigation	Completed
Westgate		448 Westgate	1/9/2018 11:39 AM		1/9/2018 12:00 AM			George Rodriguez	M-SIO		1406561559			General Investigation	Completed
Westgate		448 Westgate	2/1/2018 3:24 PM		1/9/2018 12:00 AM			George Rodriguez	M-SIO		1400449654			General Investigation	Completed
Westgate		448 Westgate	2/1/2018 3:27 PM		1/9/2018 12:00 AM			George Rodriguez	M-SIO		1406368611			General Investigation	Completed
Westgate		448 Westgate	2/1/2018 3:29 PM		1/9/2018 12:00 AM			George Rodriguez	M-SIO		1408993860			General Investigation	Completed
Westgate		448 Westgate	2/1/2018 3:31 PM		1/9/2018 12:00 AM			George Rodriguez	M-SIO		1401040947			General Investigation	Completed
Westgate		448 Westgate	2/1/2018 3:33 PM		1/9/2018 12:00 AM			George Rodriguez	M-SIO		1408547288			General Investigation	Completed
Westgate		448 Westgate	1/11/2018 8:49 AM		1/11/2018 8:00 PM			Zakia Boudin	M-SIO	1/11/2018 12:00 PM	1406232466			Water Main Break	Completed
Westgate		1424 LANE AVE	1/11/2018 8:58 AM		1/11/2018 8:00 PM			Amber Melendez	M-SIO	1/11/2018 12:00 PM	2672496904			High or Low Pressure in the Water	Completed
Westgate		701 W MACADA RD	1/15/2018 12:16 PM		1/15/2018 8:00 PM			David Jones	M-SIO	1/15/2018 4:00 PM	6671272079			Water Main Break	Completed
Westgate		1121 RESOLUTION DR	1/22/2018 11:56 AM		1/23/2018 8:00 PM			Cammy Iwinski	M-SIO	1/23/2018 12:00 PM	2827940905		George Rodriguez	Water Miscellaneous Complaint	Completed
Westgate		1454 LANE AVE	1/23/2018 3:01 PM		1/24/2018 8:00 PM			Crystal Woolard	HIBILL	1/24/2018 9:00 AM	1015393158		George Rodriguez		Completed
Westgate		1122 RESOLUTION DR	1/25/2018 12:38 PM		1/25/2018 8:00 PM			Zakia Boudin	M-SIO	1/25/2018 12:00 PM	7746438148			High or Low Pressure in the Water	Completed
Westgate		426 TIMOTHY DR	1/30/2018 7:19 AM		1/30/2018 8:00 PM			Zakia Boudin	M-SIO	1/30/2018 12:00 PM	5062604209		George Rodriguez	Water Miscellaneous Complaint	Completed
Westgate		2825 WOODSIDE RD	2/1/2018 7:07 AM		2/1/2018 8:00 PM			Glenda Thompson	M-SIO	2/1/2018 8:00 AM	4282715852			Water Service Line Break	Completed
Westgate		1004 RESOLUTION DR	2/1/2018 12:23 PM		2/1/2018 8:00 PM			Glenda Thompson	M-SIO	2/1/2018 12:00 PM	2323865435		George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		830 W MACADA RD	2/7/2018 10:26 AM		2/8/2018 8:00 PM			Lorie Mayesi	M-SIO	2/8/2018 12:00 AM	4802392612			Water Miscellaneous Complaint	Completed
Westgate		1300 STONEWOOD DR	2/8/2018 7:44 AM		2/8/2018 8:00 PM			Amber Melendez	M-SIO	2/8/2018 12:00 PM	7629177977			Water Main Break	Completed
Westgate		425 WEDGEWOOD RD	2/8/2018 11:00 AM		2/8/2018 8:00 PM			Gwendolyn Hill	M-SIO	2/8/2018 12:00 PM	1831840272		George Rodriguez	Discolored Water	Completed
Westgate		425 WEDGEWOOD RD	2/15/2018 9:33 AM		2/15/2018 8:00 PM			Sandra Soto	M-SIO	2/15/2018 12:00 PM	1839012226		George Rodriguez	Water Miscellaneous Complaint	Completed
Westgate		1033 RESOLUTION DR	2/21/2018 7:48 AM		2/22/2018 8:00 PM			Roslyn Lide-Miller	HIBILL	2/22/2018 12:00 PM	8674638636		George Rodriguez		Completed
Westgate		2608 PIONEER DR	2/26/2018 12:09 PM		2/26/2018 8:00 PM			Jerrie Hoffman	M-SIO	2/27/2018 12:00 PM	4037176679			High or Low Pressure in the Water	Completed
Westgate		1050 BRIDLE PATH RD	2/26/2018 10:59 AM		2/27/2018 8:00 PM			Jennifer Akers	HIBILL	2/27/2018 12:00 PM	4573847140				Completed
Westgate		1135 TYLER WAY	2/26/2018 11:35 AM		2/27/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	2/27/2018 12:00 PM	2649057207		George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		1020 HONOR DR	2/27/2018 9:19 AM		2/27/2018 8:00 PM			Sandra Soto	M-SIO	2/27/2018 12:00 PM	4559973956			High or Low Pressure in the Water	Completed
Westgate		2545 OAKSIDE DR	2/27/2018 11:31 AM		2/28/2018 8:00 PM			Gwendolyn Hill	M-SIO	2/28/2018 8:00 AM	2178682637		George Rodriguez	General Investigation	Completed
Westgate		2603 VICTORY WAY	3/5/2018 10:24 AM		3/6/2018 8:00 PM			Vanessa Brown	M-SIO	3/6/2018 9:00 AM	2248140200		George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		1020 HONOR DR	3/9/2018 9:07 AM		3/13/2018 8:00 PM			Shonte Campbell	M-SIO	3/13/2018 12:00 PM	4554903609		George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		1123 RESOLUTION DR	3/13/2018 1:12 PM		3/14/2018 8:00 PM			Amber Melendez	M-SIO	3/14/2018 12:00 PM	7516085692		George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		2758 STONEWOOD DR	3/15/2018 7:15 PM		3/15/2018 8:10 PM			Christopher Emig	M-SIO		3993553924			No Water	Completed
Westgate		2735 WHITEWOOD RD	3/13/2018 7:10 AM		3/19/2018 8:00 PM			Lisa Silva	M-SIO	3/19/2018 12:00 PM	3840789995			General Investigation	Completed
Westgate		1030 RESOLUTION DR	3/14/2018 2:49 PM		3/19/2018 8:00 PM			Jerrie Hoffman	M-SIO	3/19/2018 9:00 AM	4872627828			High or Low Pressure in the Water	Completed
Westgate		480 WEDGEWOOD RD	4/2/2018 8:27 AM		4/2/2018 8:00 PM			Tina Richardson	M-SIO	4/2/2018 12:00 PM	2899222671			Discolored Water	Completed
Westgate		425 WEDGEWOOD RD	4/2/2018 8:36 AM		4/2/2018 8:00 PM			Amber Melendez	M-SIO	4/2/2018 12:00 PM	1834734733			Discolored Water	Completed
Westgate		430 W MACADA RD	4/4/2018 9:36 AM		4/4/2018 8:00 PM			Kaamiya Pereira	M-SIO	4/4/2018 12:00 PM	0614046636			High or Low Pressure in the Water	Completed
Westgate		355 WEDGEWOOD RD	4/4/2018 9:56 AM		4/4/2018 8:00 PM			Terence Pleasant	M-SIO	4/4/2018 12:00 PM	9279444287		George Rodriguez	No Water	Completed
Westgate		390 WEDGEWOOD RD	4/4/2018 3:12 PM		4/5/2018 8:00 PM			David Jones	M-SIO	4/5/2018 12:00 PM	8307065745		George Rodriguez	Discolored Water	Completed
Westgate		2611 CENTENNIAL DR	4/9/2018 7:18 AM		4/10/2018 8:00 PM			Amber Melendez	M-SIO	4/10/2018 12:00 PM	5756885512		George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		2706 WINSTON RD	4/13/2018 1:07 PM		4/17/2018 8:00 PM			David Jones	HIBILL	4/17/2018 12:00 PM	8229159078		George Rodriguez		Completed
Westgate		2704 WHITEWOOD RD	4/12/2018 6:36 AM		4/18/2018 8:00 PM			Lisa Silva	M-SIO	4/18/2018 8:00 AM	2815623077			General Investigation	Completed
Westgate		1060 WESTGATE DR	4/20/2018 12:46 PM		4/23/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	4/23/2018 12:00 PM	2872514828			Lawn Repair for Water Breaks	Completed
Westgate		425 WEDGEWOOD RD	4/23/2018 8:14 AM		4/23/2018 8:00 PM			Amber Melendez	M-SIO	4/23/2018 12:00 PM	1836570284		George Rodriguez	Discolored Water	Completed
Westgate		889 BLAIR RD	4/26/2018 9:57 AM		4/26/2018 8:00 PM			Vanessa Brown	M-SIO	4/26/2018 12:00 PM	4471781267			No Water	Completed
Westgate		2619 CENTENNIAL DR	4/26/2018 12:12 PM		4/27/2018 8:00 PM			Amber Melendez	M-SIO	4/27/2018 12:00 AM	4820474005			High or Low Pressure in the Water	Completed

Community Utilities of Pennsylvania Inc.
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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		355 WEDGEWOOD RD	5/1/2018 9:11 AM		5/1/2018 8:00 PM		Amber Melendez	M-SIO	5/1/2018 4:00 PM	9277481485				Discolored Water	Completed
Westgate		355 WEDGEWOOD RD	5/3/2018 9:24 AM		5/3/2018 8:00 PM		Glenda Thompson	M-SIO	5/3/2018 12:00 AM	9275973663				Water Quality	Completed
Westgate		CLUBHOUSE CONDO ASSOCIATION	5/3/2018 12:59 PM		5/3/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	5/3/2018 3:00 PM	3474383659				High or Low Pressure in the Water	Completed
Westgate		CLUBHOUSE CONDO ASSOCIATION	5/3/2018 12:59 PM		5/3/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	5/3/2018 3:00 PM	3474383659				High or Low Pressure in the Water	Completed
Westgate		2755 WHITEWOOD RD	5/9/2018 10:17 AM		5/9/2018 8:00 PM		Amber Melendez	M-SIO	5/9/2018 12:00 PM	6865546111				No Water	Completed
Westgate		2601 WOODSIDE RD	5/10/2018 9:56 AM		5/10/2018 8:00 PM		Amber Melendez	M-SIO	5/10/2018 12:00 PM	1263046889			George Rodriguez	Water Service Line Break	Completed
Westgate		2700 STONEWOOD DR	5/17/2018 8:52 AM		5/15/2018 12:00 AM		Sylvia Jackson	M-SIO	5/15/2018 12:00 PM	1329362445			George Rodriguez	General Investigation	Completed
Westgate		364 KEVIN DR	5/15/2018 8:36 AM		5/15/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	5/15/2018 4:00 PM	8396864344			George Rodriguez	Taste or Odor in the Water	Completed
Westgate		566 ANGELO DR	5/16/2018 1:21 PM		5/16/2018 8:00 PM		Shanika Simmons	M-SIO	5/16/2018 4:00 PM	9464568458			George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		1063 RESOLUTION DR	5/24/2018 10:37 AM		5/29/2018 8:00 PM		Josephine Krell	M-SIO	5/29/2018 12:00 PM	4171440896				High or Low Pressure in the Water	Completed
Westgate		1250 OAKWOOD DR	5/30/2018 7:31 AM		6/4/2018 8:00 PM		Amber Melendez	HIBILL	6/4/2018 12:00 PM	6537363274					Completed
Westgate		687 YORKSHIRE DR	6/5/2018 8:01 AM		6/5/2018 8:00 PM		Amber Melendez	M-SIO	6/5/2018 12:00 PM	7961488286			George Rodriguez	Taste or Odor in the Water	Completed
Westgate		1040 SUNSET VIEW DR	6/12/2018 3:40 PM		6/12/2018 4:30 PM		Christopher Emig	M-SIO	6/12/2018 12:00 PM	1827568300				General Investigation	Completed
Westgate		530 WEDGEWOOD RD	6/22/2018 3:32 PM		6/17/2018 8:00 AM		George Rodriguez	M-SIO		5947433567				General Investigation	Completed
Westgate		2450 WINSTON RD	6/19/2018 12:41 PM		6/20/2018 8:00 PM		Roslyn Lide-Miller	HIBILL	6/20/2018 12:00 PM	8712442133					Completed
Westgate		1000 WEDGEWOOD RD	6/22/2018 12:09 PM		6/25/2018 8:00 PM		Shanika Simmons	HIBILL	6/25/2018 12:00 PM	2483163328			George Rodriguez		Completed
Westgate		1235 TYLER WAY	6/28/2018 3:44 PM		6/29/2018 8:00 PM		Whitney Stewart	M-SIO	7/2/2018 12:00 PM	7758745087			George Rodriguez	General Investigation	Completed
Westgate		1026 RESOLUTION DR	6/29/2018 2:25 PM		7/2/2018 8:00 PM		Sandra Soto	M-SIO	7/2/2018 9:00 AM	7256083318				High or Low Pressure in the Water	Completed
Westgate		475 WEDGEWOOD RD	7/10/2018 7:10 AM		7/10/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	7/10/2018 12:00 PM	6299532486				Discolored Water	Completed
Westgate		2700 JACKSONVILLE RD	7/2/2018 11:47 AM		7/13/2018 8:00 PM		Reginald Jerome	HIBILL	7/13/2018 12:00 PM	8991309694					Completed
Westgate		1225 STONEWOOD DR	7/19/2018 7:26 AM		7/19/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	7/19/2018 4:00 PM	1840342761				Water Service Line Break	Completed
Westgate		476 TIMOTHY DR	7/23/2018 9:24 AM		7/23/2018 8:00 PM		Reginald Jerome	M-SIO	7/23/2018 12:00 PM	9908675162			George Rodriguez	High or Low Pressure in the Water	Completed
Westgate		995 W MACADA RD	7/23/2018 3:53 PM		7/26/2018 8:00 PM		Lone Mayeski	HIBILL	7/25/2018 12:00 AM	8696859055			Joe Westfall		Completed
Westgate		1059 DECLARATION DR	7/24/2018 2:47 PM		7/27/2018 8:00 PM		Brittany Warembourg	M-SIO	7/25/2018 12:00 AM	0060397437			Joe Westfall	High or Low Pressure in the Water	Completed
Westgate		2600 WOODSIDE RD	7/31/2018 3:57 PM		7/31/2018 10:00 AM		Lucy User	M-SIO	8/1/2018 12:00 AM	0169457867			Chris Emig	General Investigation	Completed
Westgate		1064 RESOLUTION DR	7/30/2018 10:15 AM		8/1/2018 8:00 PM		Tina Richardson	M-SIO	8/1/2018 12:00 AM	7899118439			Chris Emig	High or Low Pressure in the Water	Completed
Westgate		1123 RESOLUTION DR	8/16/2018 11:42 AM		8/20/2018 8:00 PM		Shanika Simmons	HIBILL	8/20/2018 12:00 AM	7517164073			Chris Emig		Completed
Westgate		448 Westgate	8/21/2018 8:17 AM		8/22/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	8/22/2018 12:00 AM	1408451269			Justin Radjvitch	Water Main Break	Completed
Westgate		2430 WINSTON RD	8/22/2018 2:36 PM		8/23/2018 8:00 PM		Amber Melendez	M-SIO	8/23/2018 12:00 AM	3690544570			Justin Radjvitch	Discolored Water	Completed
Westgate		900 W MACADA RD	8/24/2018 10:23 AM		8/27/2018 8:00 PM		Linette Orengo	M-SIO	8/27/2018 12:00 AM	6578568487			Joe Westfall	Water Service Line Break	Completed
Westgate		1451 WYNNEWOOD DR	9/20/2018 8:51 AM		9/21/2018 8:00 PM		Gwendolyn Hill	M-SIO	9/21/2018 12:00 AM	5431977915			Justin Radjvitch	General Investigation	Completed
Westgate		475 WEDGEWOOD RD	10/5/2018 9:04 AM		10/2/2018 10:30 AM		Christopher Emig	M-SIO		6295839963				Discolored Water	Completed
Westgate		1530 CIARA DR	9/28/2018 2:45 PM		10/3/2018 8:00 PM		Glenda Thompson	HIBILL	10/3/2018 12:00 AM	0084999566			Justin Radjvitch		Completed
Westgate		440 WEDGEWOOD RD	10/4/2018 10:02 AM		10/4/2018 11:00 AM		Christopher Emig	M-SIO		2456326245				Water Quality	Completed
Westgate		440 WEDGEWOOD RD	10/4/2018 12:16 PM		10/4/2018 12:00 PM		Christopher Emig	M-SIO		2458570159				Discolored Water	Completed
Westgate		2616 UNION CT	10/3/2018 9:44 AM		10/4/2018 8:00 PM		Zakia Boudin	M-SIO	10/4/2018 12:00 AM	0206503684			Justin Radjvitch	Repair/Replace Meter Box	Completed
Westgate		2600 WOODSIDE RD	10/3/2018 3:49 PM		10/4/2018 8:00 PM		Gwendolyn Hill	M-SIO	10/4/2018 12:00 AM	0166057153			Justin Radjvitch	Discolored Water	Completed
Westgate		122 CROSS CREEK CT	10/4/2018 7:47 AM		10/4/2018 8:00 PM		Zakia Boudin	M-SIO	10/4/2018 12:00 AM	5675929547			Justin Radjvitch	Water Miscellaneous Complaint	Completed
Westgate		2609 JACKSONVILLE RD	10/4/2018 9:18 AM		10/4/2018 8:00 PM		David Jones	M-SIO	10/4/2018 12:00 AM	9902259739			Justin Radjvitch	Discolored Water	Completed
Westgate		2620 JACKSONVILLE RD	10/4/2018 9:20 AM		10/4/2018 8:00 PM		Courtney Cleveland	M-SIO	10/4/2018 12:00 AM	2024779473			Justin Radjvitch	Discolored Water	Completed
Westgate		930 YORKSHIRE RD	10/9/2018 7:24 AM		10/9/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	10/9/2018 12:00 AM	1309926904			Sean Bankos	Water Service Line Break	Completed
Westgate		1442 LANE AVE	10/5/2018 10:06 AM		10/10/2018 8:00 PM		Amber Melendez	M-SIO	10/10/2018 12:00 AM	5697792355			Sean Bankos	High or Low Pressure in the Water	Completed
Westgate		2615 WOODSIDE RD	10/11/2018 11:42 AM		10/11/2018 8:00 PM		Glenda Thompson	M-SIO	10/11/2018 12:00 AM	3378489688			Sean Bankos	Water Miscellaneous Complaint	Completed
Westgate		440 WEDGEWOOD RD	10/16/2018 5:05 PM		10/16/2018 2:00 PM		Christopher Emig	M-SIO		2459571176				Discolored Water	Completed
Westgate		570 WEDGEWOOD RD	10/16/2018 7:33 AM		10/16/2018 8:00 PM		Glenda Thompson	M-SIO	10/16/2018 12:00 AM	2086408419			Sean Bankos	Water Quality	Completed
Westgate		355 WEDGEWOOD RD	10/19/2018 10:54 AM		10/17/2018 11:10 AM		Christopher Emig	M-SIO		9275854795				General Investigation	Completed
Westgate		475 WEDGEWOOD RD	10/22/2018 10:35 AM		10/22/2018 12:00 AM		Christopher Emig	M-SIO	10/26/2018 12:00 AM	6280260336			Chris Emig	General Investigation	Completed
Westgate		525 WEDGEWOOD RD	10/17/2018 5:15 PM		10/23/2018 8:00 PM		Christopher Emig	M-SIO	10/23/2018 12:00 AM	4442406299				General Investigation	Completed
Westgate		525 WEDGEWOOD RD	10/22/2018 10:57 AM		10/23/2018 8:00 PM		Courtney Cleveland	M-SIO	10/23/2018 12:00 AM	4440568164			Chris Emig	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		480 WEDGEWOOD RD	10/24/2018 4:57 PM		10/24/2018 1:00 PM			Christopher Emig	M-SIO		2890790559			Water Quality	Completed
Westgate		390 WEDGEWOOD RD	10/17/2018 5:25 PM		10/24/2018 8:00 PM			Christopher Emig	M-SIO	10/24/2018 12:00 AM	8307655415		Chris Emig	General Investigation	Completed
Westgate		300 W MACADA RD	10/17/2018 5:29 PM		10/25/2018 5:00 PM			Christopher Emig	M-SIO	10/25/2018 12:00 AM	2688853580		Chris Emig	General Investigation	Completed
Westgate		475 WEDGEWOOD RD	10/23/2018 9:27 AM		10/26/2018 8:00 PM			Courtney Cleveland	M-SIO	10/26/2018 12:00 AM	6290398577		Chris Emig	General Investigation	Completed
Westgate		463 SUGAR MAPLE CT	11/2/2018 11:38 AM		11/5/2018 8:00 PM			Gwendolyn Hill	HIBILL	11/5/2018 12:00 AM	3507585322		Chris Emig		Completed
Westgate		480 WEDGEWOOD RD	10/17/2018 5:22 PM		11/7/2018 8:00 AM			Christopher Emig	M-SIO	11/7/2018 12:00 AM	2895332711		Chris Emig	General Investigation	Completed
Westgate		151 WEDGEWOOD RD	11/9/2018 10:07 AM		11/9/2018 8:00 PM			Gwendolyn Hill	M-SIO	11/9/2018 12:00 AM	6391876285		Sean Banks	Discolored Water	Completed
Westgate		795 W MACADA RD	11/19/2018 3:04 PM		11/20/2018 8:00 PM			Vanessa Brown	HIBILL	11/26/2018 12:00 AM	7960304558		Sean Banks		Completed
Westgate		440 WEDGEWOOD RD	10/17/2018 5:23 PM		11/28/2018 9:30 AM			Christopher Emig	M-SIO	11/28/2018 12:00 AM	2452915719		Chris Emig	General Investigation	Completed
Westgate		390 WEDGEWOOD RD	11/27/2018 11:30 AM		11/29/2018 9:30 AM			Lucity User	M-SIO	11/26/2018 12:00 AM	8307622324		Chris Emig	General Investigation	Completed
Westgate		480 WEDGEWOOD RD	11/29/2018 3:35 PM		11/30/2018 12:00 PM			Lucity User	M-SIO	11/28/2018 12:00 AM	2891788611		Chris Emig	General Investigation	Completed
Westgate		355 WEDGEWOOD RD	10/17/2018 5:11 PM		12/1/2018 12:00 AM			Christopher Emig	M-SIO	12/4/2018 12:00 AM	9270064279		Chris Emig	General Investigation	Completed
Westgate		425 WEDGEWOOD RD	10/17/2018 5:13 PM		12/1/2018 12:00 AM			Christopher Emig	M-SIO	12/4/2018 12:00 AM	1832619525		Chris Emig	General Investigation	Completed
Westgate		575 WEDGEWOOD RD	10/17/2018 5:16 PM		12/1/2018 12:00 AM			Christopher Emig	M-SIO	12/4/2018 12:00 AM	3480950849		Chris Emig	General Investigation	Completed
Westgate		570 WEDGEWOOD RD	10/17/2018 5:18 PM		12/1/2018 12:00 AM			Christopher Emig	M-SIO	12/4/2018 12:00 AM	2085941419		Chris Emig	General Investigation	Completed
Westgate		530 WEDGEWOOD RD	10/17/2018 5:20 PM		12/1/2018 12:00 AM			Christopher Emig	M-SIO	12/4/2018 12:00 AM	5948494791		Chris Emig	General Investigation	Completed
Westgate		360 WEDGEWOOD RD	10/22/2018 10:32 AM		12/1/2018 12:00 AM			Christopher Emig	M-SIO	12/4/2018 12:00 AM	7778630145		Chris Emig	General Investigation	Completed
Westgate		330 WEDGEWOOD RD	10/22/2018 10:34 AM		12/1/2018 12:00 AM			Christopher Emig	M-SIO	12/4/2018 12:00 AM	8159286004		Chris Emig	General Investigation	Completed
Westgate		440 WEDGEWOOD RD	12/9/2018 10:35 PM		12/9/2018 10:28 PM			Lucity User	M-SIO	12/9/2018 12:00 AM	2452192602		Chris Emig	General Investigation	Completed
Westgate		390 WEDGEWOOD RD	12/12/2018 6:55 AM		12/11/2018 5:38 AM			Lucity User	M-SIO	12/11/2018 12:00 AM	8309519076		Chris Emig	General Investigation	Completed
Westgate		425 WEDGEWOOD RD	12/12/2018 6:40 AM		12/11/2018 1:53 PM			Lucity User	M-SIO	12/11/2018 12:00 AM	1830030171		Chris Emig	General Investigation	Completed
Westgate		570 WEDGEWOOD RD	12/20/2018 4:40 PM		12/20/2018 3:20 PM			Lucity User	M-SIO	12/20/2018 12:00 AM	2082293353		Chris Emig	General Investigation	Completed
Westgate		440 WEDGEWOOD RD	12/20/2018 1:12 PM		12/20/2018 8:00 PM			Zakia Bouldin	M-SIO	12/20/2018 12:00 AM	2453976115		Chris Emig	Discolored Water	Completed
Westgate		300 W MACADA RD	12/21/2018 10:28 AM		12/21/2018 8:00 PM			Karon Hinchcliff	M-SIO	12/21/2018 12:00 AM	2684131104		Sean Banks	No Water	Completed
Westgate		2425 WINSTON RD	12/20/2018 2:23 PM		12/21/2018 8:00 PM			Amber Melendez	M-SIO	12/21/2018 12:00 AM	5981247290		Sean Banks	Water Service Line Break	Completed
Westgate		355 WEDGEWOOD RD	12/21/2018 10:28 AM		12/21/2018 8:00 PM			Vanessa Robinson	M-SIO	12/21/2018 12:00 AM	9271225963		Sean Banks	High or Low Pressure in the Water	Completed
Westgate		475 WEDGEWOOD RD	12/21/2018 11:11 AM		12/21/2018 8:00 PM			Carl Crutchfield	M-SIO	12/21/2018 12:00 AM	6295598990		Chris Emig	Discolored Water	Completed
Westgate		900 W MACADA RD	12/24/2018 7:46 PM		12/25/2018 8:00 AM			Lucity User	M-SIO	12/24/2018 12:00 AM	6571896127		Chris Emig	General Investigation	Completed
Westgate		930 W MACADA RD	12/23/2018 8:00 PM		1/1/2019 9:50 AM			Lucity User	M-SIO	12/25/2018 12:00 AM	9407957912		Chris Emig	General Investigation	Completed
Westgate		1418 WESTGATE DR	1/2/2019 10:27 AM		1/2/2019 6:00 PM			Stephanie Muniz	M-SIO	1/3/2019 12:00 AM	1637554088		Sean Banks	General Investigation	Completed
Westgate		393 KEVIN DR	2/1/2019 10:46 AM		2/4/2019 8:00 PM			Courtney Cleveland	M-SIO	2/5/2019 12:00 AM	7369419831		Sean Banks	General Investigation	Completed
Westgate		1426 W WYNWOOD DR	2/1/2019 2:44 PM		2/4/2019 8:00 PM			Roslyn Lide-Miller	HIBILL	2/4/2019 12:00 AM	9103861327		Sean Banks		Completed
Westgate		2361 JACKSONVILLE RD	2/4/2019 8:03 AM		2/4/2019 8:00 PM			Shonte Campbell	M-SIO	2/4/2019 12:00 AM	8148453451		Sean Banks	Discolored Water	Completed
Westgate		2361 JACKSONVILLE RD	2/6/2019 1:05 PM		2/7/2019 8:00 PM			Tina Richardson	M-SIO	2/7/2019 12:00 AM	8141682272		Sean Banks	Discolored Water	Completed
Westgate		640 WEDGEWOOD RD	2/7/2019 2:14 PM		2/7/2019 8:00 PM			Gwendolyn Hill	M-SIO	2/7/2019 12:00 AM	5844208031		Justin Radjavitc	General Investigation	Completed
Westgate		1444 WESTGATE DR	2/14/2019 2:55 PM		2/14/2019 8:00 PM			Linette Orenco	M-SIO	2/14/2019 12:00 AM	9784170215		Justin Radjavitc	Water Quality	Completed
Westgate		1424 WESTGATE DR	2/19/2019 1:03 PM		2/19/2019 8:00 PM			Gwendolyn Hill	M-SIO	2/19/2019 12:00 AM	7344014890		Sean Banks	Lawn Repair for Water Breaks	Completed
Westgate		1037 RESOLUTION DR	2/19/2019 2:51 PM		2/20/2019 2:51 PM			Shonte Campbell	HIBILL	2/20/2019 12:00 AM	7838121993		Sean Banks		Completed
Westgate		625 W MACADA RD	2/28/2019 1:03 PM		3/1/2019 8:00 PM			Gwendolyn Hill	HIBILL	3/7/2019 12:00 AM	1606117880		Sean Banks		Completed
Westgate		961 WEDGEWOOD RD	3/8/2019 9:50 AM		3/6/2019 6:49 PM			Lucity User	M-SIO	3/6/2019 12:00 AM	4358012707		Sean Banks	General Investigation	Completed
Westgate		440 WEDGEWOOD RD	3/6/2019 9:31 AM		3/6/2019 8:00 PM			Sandra Soto	M-SIO	3/6/2019 12:00 AM	2454165836		Sean Banks	Discolored Water	Completed
Westgate		790 WEDGEWOOD RD	3/6/2019 11:28 AM		3/6/2019 8:00 PM			Jennifer Akers	M-SIO	3/6/2019 12:00 AM	3091533854		Sean Banks	No Water	Completed
Westgate		808 BLAIR RD	3/6/2019 12:25 PM		3/6/2019 8:00 PM			Sandra Soto	M-SIO	3/6/2019 12:00 AM	3203095069		Sean Banks	Discolored Water	Completed
Westgate		975 WEDGEWOOD RD	3/11/2019 8:23 AM		3/7/2019 7:17 AM			Alice Benton	M-SIO	3/11/2019 9:20 AM	6463115118		Sean Banks	Water Main Break	Completed
Westgate		560 BRIDLE PATH	3/12/2019 9:06 AM		3/12/2019 8:00 PM			Courtney Cleveland	M-SIO	3/12/2019 3:20 PM	7378928839		Sean Banks	Taste or Odor in the Water	Completed
Westgate		685 WEDGEWOOD RD	3/14/2019 1:46 PM		3/14/2019 8:00 PM			Shanika Simmons	M-SIO	3/15/2019 11:52 AM	1193725228		Sean Banks	Water Service Line Break	Completed
Westgate		975 WEDGEWOOD RD	4/19/2019 11:05 AM		3/19/2019 10:50 AM			Lucity User	M-SIO	4/22/2019 10:30 AM	6464875405		Nicholas Stolzenberg	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/26/2019 11:58 AM		3/26/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	3/27/2019 7:05 AM	8142301472		Sean Banks	Discolored Water	Completed
Westgate		685 WEDGEWOOD RD	4/19/2019 11:05 AM		3/27/2019 10:52 AM			Lucity User	M-SIO	4/22/2019 10:30 AM	1197168333		Nicholas Stolzenberg	General Investigation	Completed
Westgate		2931 KENWICK DR	4/15/2019 9:45 AM		4/4/2019 11:21 PM			Lucity User	M-SIO	4/16/2019 6:55 AM	0646184002		Sean Banks	General Investigation	Completed
Westgate		1072 RESOLUTION DR	4/3/2019 7:23 AM		4/12/2019 8:00 PM			Amber Melendez	M-SIO	4/12/2019 9:09 AM	1004780805		Sean Banks	High or Low Pressure in the Water	Completed
Westgate		1155 SUNSET VIEW DR	4/22/2019 12:41 PM		4/20/2019 7:28 AM			Lucity User	M-SIO	4/22/2019 2:57 PM	2240177312		Sean Banks	General Investigation	Completed
Westgate		949 WEDGEWOOD RD	4/22/2019 1:26 PM		4/22/2019 8:00 PM			Amber Melendez	M-SIO	4/22/2019 2:58 PM	4148466703		Sean Banks	Water Service Line Break	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		855 W MACADA RD	4/29/2019 2:19 PM		4/29/2019 8:00 PM			Amber Melendez	M-SIO	4/30/2019 9:24 AM	8338661196		Sean Bankos	Water Miscellaneous Complaint	Completed
Westgate		1009 DECLARATION DR	5/2/2019 11:39 AM		5/3/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	5/3/2019 8:54 AM	9049738870		Sean Bankos	Repair/Replace Meter Box	Completed
Westgate		2624 PIONEER	5/21/2019 1:00 PM		5/22/2019 8:00 PM			Jerrie Hoffman	M-SIO	5/22/2019 10:41 AM	5693838606		Sean Bankos	High or Low Pressure in the Water	Completed
Westgate		122 CROSS CREEK CT	5/22/2019 3:18 PM		5/23/2019 8:00 PM			Jerrie Hoffman	M-SIO	6/18/2019 1:22 PM	5678016418		Sean Bankos	Lawn Repair for Water Breaks	Completed
Westgate		2361 JACKSONVILLE RD	5/29/2019 8:25 AM		5/29/2019 8:00 PM			Lorie Mayeski	M-SIO	5/29/2019 2:14 PM	8141760679		Sean Bankos	Discolored Water	Completed
Westgate		234 WEDGEWOOD DR	6/3/2019 3:36 PM		6/3/2019 8:00 PM			Courtney Cleveland	M-SIO	6/4/2019 2:11 PM	5251465537		Sean Bankos	Discolored Water	Completed
Westgate		330 WEDGEWOOD RD	6/4/2019 9:05 AM		6/4/2019 8:00 PM			Hayes Tiara	M-SIO	6/4/2019 2:11 PM	8153429356		Sean Bankos	Discolored Water	Completed
Westgate		3131 KENWICK CIR	6/24/2019 11:11 AM		6/24/2019 8:00 PM			Lorie Mayeski	M-SIO	6/24/2019 12:17 PM	9256177654		Sean Bankos	No Water	Completed
Westgate		234 WEDGEWOOD DR	6/25/2019 11:35 AM		6/25/2019 8:00 PM			Tina Richardson	M-SIO	6/26/2019 9:20 AM	5250598049		Sean Bankos	High or Low Pressure in the Water	Completed
Westgate		334 KEVIN DR	8/28/2019 1:30 PM		7/1/2019 8:00 PM			Jennifer Akers	HIBILL	7/2/2019 8:26 AM	9766787661		Sean Bankos		Completed
Westgate		3131 KENWICK CIR	7/1/2019 9:03 AM		7/1/2019 8:00 PM			Zakia Boudin	M-SIO	7/2/2019 8:08 AM	9257704142		Sean Bankos	Water Miscellaneous Complaint	Completed
Westgate		1454 LANE AVE	7/10/2019 3:54 PM		7/10/2019 6:00 PM			Stephanie Muniz	M-SIO	7/11/2019 7:16 AM	1010765381		Sean Bankos	Discolored Water	Completed
Westgate		1448 LANE AVE	7/10/2019 1:49 PM		7/10/2019 8:00 PM			Shanika Wright	M-SIO	7/11/2019 7:17 AM	5304529412		Sean Bankos	Discolored Water	Completed
Westgate		2460 JACKSONVILLE RD	7/16/2019 4:00 PM		7/16/2019 8:00 PM			Zakia Boudin	M-SIO	7/18/2019 8:23 AM	0857753835		Sean Bankos	Water Quality	Completed
Westgate		1585 CIARA DR	7/19/2019 11:01 AM		7/22/2019 8:00 PM			Courtney Cleveland	HIBILL	7/22/2019 7:37 AM	9252019527		Sean Bankos		Completed
Westgate		2725 WOODSIDE RD	7/23/2019 9:28 AM		7/24/2019 9:28 AM			Sabrena Cooper	HIBILL	7/24/2019 9:30 AM	5875964093		Felix Cardona		Completed
Westgate		2346 JACKSONVILLE RD	7/25/2019 3:22 PM		7/26/2019 8:00 PM			Balkisson Devi	HIBILL	7/26/2019 8:55 AM	7420366751		Sean Bankos		Completed
Westgate		2430 WINSTON RD	7/29/2019 9:44 AM		7/29/2019 8:00 PM			Aja McReynolds	M-SIO	7/29/2019 10:01 AM	3590730347		Sean Bankos	Water Quality	Completed
Westgate		2430 WINSTON RD	7/30/2019 8:50 AM		7/30/2019 8:00 PM			Balkisson Devi	M-SIO	7/30/2019 11:23 AM	3692047561		Felix Cardona	No Water	Completed
Westgate		2380 JACKSONVILLE RD	7/30/2019 3:13 PM		7/30/2019 8:00 PM			Jerrie Hoffman	M-SIO	7/30/2019 4:04 PM	3460006940		Felix Cardona	Discolored Water	Completed
Westgate		2368 JACKSONVILLE RD	7/31/2019 8:37 AM		7/31/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	7/31/2019 10:18 AM	3940748424		Felix Cardona	Discolored Water	Completed
Westgate		2435 WINSTON RD	8/2/2019 9:20 AM		8/2/2019 8:00 PM			Hayes Tiara	M-SIO	8/2/2019 10:27 AM	8109863051		Sean Bankos	Discolored Water	Completed
Westgate		2430 WINSTON RD	8/16/2019 9:12 AM		8/16/2019 8:00 PM			Stephanie Muniz	M-SIO	8/16/2019 9:57 AM	3594802160		Felix Cardona	Discolored Water	Completed
Westgate		2608 PIONEER DR	8/16/2019 3:14 PM		8/19/2019 3:14 PM			Sabrena Cooper	HIBILL	8/19/2019 9:18 AM	4035260946		Felix Cardona		Completed
Westgate		1023 RESOLUTION DR	8/19/2019 9:12 AM		8/19/2019 6:00 PM			Janice Williams	M-SIO	9/27/2019 1:55 PM	9067922427		Felix Cardona	Discolored Water	Completed
Westgate		600 WEDGEWOOD RD	8/22/2019 12:17 PM		8/23/2019 8:00 PM			Carl Crutchfield	M-SIO	8/23/2019 12:50 PM	0601811207		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		1037 RESOLUTION DR	8/23/2019 11:52 AM		8/23/2019 8:00 PM			Zakia Boudin	M-SIO	8/23/2019 4:25 PM	7834404997		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		224 WEDGEWOOD RD	9/13/2019 8:21 AM		9/13/2019 8:00 PM			Amber Melendez	M-SIO	9/13/2019 12:15 PM	6442372686		Felix Cardona	No Water	Completed
Westgate		1013 RESOLUTION DR	9/19/2019 3:30 PM		9/19/2019 8:00 PM			Hayes Tiara	M-SIO	9/20/2019 12:56 PM	5337689425		Felix Cardona	Discolored Water	Completed
Westgate		1037 RESOLUTION DR	9/20/2019 4:50 PM		9/20/2019 4:46 PM			Lucity User	M-SIO	9/20/2019 4:52 PM	7838047074		Felix Cardona	General Investigation	Completed
Westgate		1037 RESOLUTION DR	9/23/2019 11:08 AM		9/24/2019 12:00 AM			Tylane Gray	M-SIO	9/24/2019 5:14 PM	7832330308		Felix Cardona	Water Quality	Completed
Westgate		1013 RESOLUTION DR	9/27/2019 10:01 AM		9/25/2019 4:07 PM			Lucity User	M-SIO	9/27/2019 12:14 PM	5337169811		Sean Bankos	General Investigation	Completed
Westgate		1032 RESOLUTION DR	9/27/2019 10:01 AM		9/25/2019 4:10 PM			Lucity User	M-SIO	9/27/2019 12:13 PM	9815904257		Sean Bankos	General Investigation	Completed
Westgate		1011 RESOLUTION DR	9/27/2019 10:01 AM		9/25/2019 4:10 PM			Lucity User	M-SIO	9/27/2019 12:13 PM	9578873826		Sean Bankos	General Investigation	Completed
Westgate		1036 RESOLUTION DR	9/27/2019 12:15 PM		9/25/2019 4:19 PM			Lucity User	M-SIO	9/27/2019 2:56 PM	5714007538		Sean Bankos	General Investigation	Completed
Westgate		1010 RESOLUTION DR	9/25/2019 12:17 PM		9/25/2019 8:00 PM			Glenda Thompson	M-SIO	9/25/2019 2:31 PM	3854530538		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1104 RESOLUTION DR	9/25/2019 3:46 PM		9/25/2019 8:00 PM			Glenda Thompson	M-SIO	9/26/2019 3:58 PM	2116034559		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1009 RESOLUTION DR	9/25/2019 12:40 PM		9/26/2019 8:00 PM			Shonte Campbell	M-SIO	9/26/2019 3:54 PM	5866578825		Felix Cardona	General Investigation	Completed
Westgate		1124 RESOLUTION DR	9/25/2019 12:53 PM		9/26/2019 8:00 PM			Shonte Campbell	M-SIO	9/26/2019 4:03 PM	6973630248		Felix Cardona	General Investigation	Completed
Westgate		2626 CENTENNIAL	9/26/2019 7:13 AM		9/26/2019 8:00 PM			Isabel Ceballos	M-SIO	9/26/2019 4:06 PM	5306262636		Felix Cardona	Water Quality	Completed
Westgate		2622 CENTENNIAL DR	9/26/2019 7:53 AM		9/27/2019 6:00 PM			Stephanie Muniz	M-SIO	9/27/2019 1:44 PM	5427332035		Nicholas Stolzenberg	Water Quality	Completed
Westgate		1008 RESOLUTION DR	9/25/2019 4:18 PM		9/27/2019 8:00 PM			Kaitlynn Gilbert	M-SIO	9/27/2019 1:47 PM	8313802469		Felix Cardona	No Water	Completed
Westgate		1008 RESOLUTION DR	9/25/2019 4:18 PM		9/27/2019 8:00 PM			Kaitlynn Gilbert	M-SIO	9/27/2019 1:47 PM	8313802469		Felix Cardona	No Water	Completed
Westgate		2614 CENTENNIAL DR	9/26/2019 7:43 AM		9/27/2019 8:00 PM			Shonte Campbell	M-SIO	9/26/2019 4:07 PM	1385958809		Felix Cardona	Taste or Odor in the Water	Completed
Westgate		1112 RESOLUTION DR	9/26/2019 8:20 AM		9/27/2019 8:00 PM			Roslyn Lide-Miller	M-SIO	9/27/2019 1:49 PM	9800933012		Nicholas Stolzenberg	Water Quality	Completed
Westgate		2643 AMBASSADOR	9/26/2019 10:19 AM		9/27/2019 8:00 PM			Zakia Boudin	M-SIO	9/27/2019 1:42 PM	6388341764		Nicholas Stolzenberg	Water Quality	Completed
Westgate		2605 VICTORY WAY	9/30/2019 10:52 AM		9/30/2019 12:00 AM			Alice Benton	M-SIO		1192717101		Felix Cardona	Water Quality	Completed
Westgate		1055 DECLARATION DR	9/25/2019 1:16 PM		9/30/2019 7:30 AM			Amber Melendez	M-SIO	9/30/2019 8:20 AM	5573050336		Felix Cardona	Discolored Water	Completed
Westgate		1130 RESOLUTION	9/26/2019 8:57 AM		10/1/2019 8:00 PM			Zakia Boudin	M-SIO	10/1/2019 11:12 AM	4900764509		Felix Cardona	Water Quality	Completed
Westgate		1065 RESOLUTION DR	9/27/2019 2:39 PM		10/4/2019 9:00 AM			Jennifer Akers	M-SIO	10/7/2019 7:22 AM	2414257884		Felix Cardona	Water Quality	Completed
Westgate		1360 CIARA DR	10/8/2019 10:38 AM		10/5/2019 4:45 PM			Alice Benton	M-SIO	10/8/2019 11:39 AM	8197860557		Felix Cardona	No Water	Completed
Westgate		2615 PIONEER	9/26/2019 12:49 PM		10/8/2019 7:00 AM			Roslyn Lide-Miller	M-SIO	10/8/2019 7:02 AM	3096457753		Felix Cardona	Water Quality	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		570 WEDGEWOOD RD	10/8/2019 1:28 PM		10/8/2019 8:00 PM		Zakia Boudin	M-SIO	10/8/2019 1:51 PM	2085031798			Felix Cardona	General Investigation	Completed
Westgate		680 WEDGEWOOD RD	10/14/2019 9:11 AM		10/15/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	10/21/2019 12:54 PM	1782795407			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2635 AMBASSADOR DRIVE	10/10/2019 1:51 PM		10/16/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	10/16/2019 8:47 AM	9201028622			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		440 WEDGEWOOD RD	10/16/2019 3:08 PM		10/17/2019 8:00 PM		Shanika Wright	HIBILL	10/17/2019 9:41 AM	2456703768			Sean Banks		Completed
Westgate		975 WEDGEWOOD RD	10/23/2019 10:52 AM		10/24/2019 8:00 PM		Shorite Campbell	M-SIO	10/24/2019 10:20 AM	6462291392			Felix Cardona	General Investigation	Completed
Westgate		680 WEDGEWOOD RD	10/25/2019 2:55 PM		10/25/2019 2:52 PM		Lucity User	M-SIO	10/25/2019 2:57 PM	1789932897			Felix Cardona	General Investigation	Completed
Westgate		1455 WYNNEWOOD RD	10/28/2019 8:47 AM		10/28/2019 8:00 PM		Dominique Greenfield	M-SIO	10/28/2019 12:06 PM	4045389252			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		CLUBHOUSE CONDO ASSOCIATION	10/28/2019 9:18 AM		10/29/2019 6:00 PM		Stephanie Muniz	HIBILL	10/29/2019 11:08 AM	3470827499			Felix Cardona		Completed
Westgate		CLUBHOUSE CONDO ASSOCIATION	10/28/2019 9:18 AM		10/29/2019 6:00 PM		Stephanie Muniz	HIBILL	10/29/2019 11:08 AM	3470827499			Felix Cardona		Completed
Westgate		790 WEDGEWOOD RD	10/31/2019 11:21 AM		11/1/2019 8:00 PM		Glenda Thompson	M-SIO	11/1/2019 8:12 AM	3097427777			Felix Cardona	Discolored Water	Completed
Westgate		975 WEDGEWOOD RD	10/31/2019 2:48 PM		11/4/2019 8:00 PM		Carl Crutchfield	M-SIO	11/20/2019 11:04 AM	6465613721			Felix Cardona	Lawn Repair for Water Billing	Completed
Westgate		2330 SCHOENERSVILLE RD	11/1/2019 1:32 PM		11/4/2019 8:00 PM		Zakia Boudin	M-SIO	11/4/2019 8:35 AM	7607227183			Felix Cardona	Discolored Water	Completed
Westgate		1225 TYLER WAY	11/5/2019 12:48 PM		11/5/2019 12:00 AM		Tazzaleen Leach	M-SIO	11/5/2019 2:20 PM	9842822822			Felix Cardona	No Water	Completed
Westgate		424 KEVIN DR	11/1/2019 3:29 PM		11/5/2019 8:00 PM		Carl Crutchfield	HIBILL	11/5/2019 2:28 PM	5950014379			Felix Cardona		Completed
Westgate		2361 JACKSONVILLE RD	11/13/2019 3:31 PM		11/13/2019 8:00 PM		Lorie Mayeski	M-SIO	11/15/2019 1:28 PM	8141759699			Sean Banks	Discolored Water	Completed
Westgate		2628 PIONEER	11/18/2019 8:37 AM		11/18/2019 8:00 PM		Glenda Thompson	M-SIO	11/18/2019 10:08 AM	7057831790			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		3062 KENWICK CIR	11/18/2019 1:47 PM		11/18/2019 8:00 PM		Jennifer Akers	M-SIO	11/18/2019 3:45 PM	9362404313			Felix Cardona	Water Service Line Break	Completed
Westgate		860 YORKSHIRE RD	11/20/2019 11:33 AM		11/20/2019 11:33 AM		Lorie Mayeski	HIBILL	11/20/2019 2:40 PM	4548848826			Felix Cardona		Completed
Westgate		1015 HONOR DR	11/19/2019 8:44 AM		11/20/2019 8:00 PM		Zakia Boudin	HIBILL	11/20/2019 9:01 AM	1059276615			Felix Cardona		Completed
Westgate		1155 W MACADA RD	11/26/2019 12:50 PM		11/27/2019 8:00 PM		Reginald Jerome	HIBILL	11/27/2019 9:28 AM	0738152892			Felix Cardona		Completed
Westgate		2361 JACKSONVILLE RD	11/26/2019 3:27 PM		11/27/2019 8:00 PM		Kaitlynn Gilbert	M-SIO	11/27/2019 8:20 AM	8146042988			Felix Cardona	Discolored Water	Completed
Westgate		2361 JACKSONVILLE RD	12/2/2019 9:00 AM		12/5/2019 8:22 AM		Lucity User	M-SIO	12/5/2019 8:22 AM	8146116863			Felix Cardona	General Investigation	Completed
Westgate		2392 JACKSONVILLE RD	12/16/2019 8:41 AM		12/10/2019 8:25 AM		Lucity User	M-SIO	12/16/2019 8:45 AM	3877472706			Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	12/16/2019 8:45 AM		12/12/2019 8:00 AM		Lucity User	M-SIO	12/16/2019 8:46 AM	8142725201			Felix Cardona	General Investigation	Completed
Westgate		2392 JACKSONVILLE RD	12/18/2019 10:20 AM		12/18/2019 8:00 AM		Lucity User	M-SIO	12/8/2019 12:00 AM	3873356417				General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	12/18/2019 10:31 AM		12/18/2019 8:00 AM		Lucity User	M-SIO	12/18/2019 10:32 AM	8146171255			Felix Cardona	General Investigation	Completed
Westgate		750 WEDGEWOOD RD	12/17/2019 10:10 AM		12/18/2019 8:00 PM		Hayes Tiara	M-SIO	12/18/2019 12:32 PM	4649267230			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2396 JACKSONVILLE RD	12/27/2019 12:55 PM		12/23/2019 7:35 AM		Lucity User	M-SIO	12/27/2019 1:01 PM	6384186355			Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	12/27/2019 1:05 PM		12/23/2019 8:45 AM		Lucity User	M-SIO	12/27/2019 1:47 PM	8144023985			Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	12/27/2019 11:10 AM		12/26/2019 3:00 PM		Lucity User	M-SIO	12/27/2019 12:33 PM	6384441786			Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	12/27/2019 12:40 PM		12/27/2019 7:40 AM		Lucity User	M-SIO	12/27/2019 12:47 PM	6389327151			Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	12/27/2019 12:50 PM		12/27/2019 8:37 AM		Lucity User	M-SIO	12/27/2019 1:01 PM	8149688372			Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/6/2020 7:50 AM		12/31/2019 8:22 AM		Lucity User	M-SIO	1/6/2020 8:43 AM	6384147440			Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/6/2020 8:01 AM		1/3/2020 10:32 AM		Lucity User	M-SIO	1/6/2020 8:44 AM	8148356477			Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 5:29 AM		1/7/2020 8:00 AM		Lucity User	M-SIO	1/27/2020 5:42 AM	6383193666			Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 3:50 PM		1/10/2020 7:00 AM		Lucity User	M-SIO	1/27/2020 3:52 PM	6380403354			Sean Banks	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/27/2020 3:54 PM		1/10/2020 7:00 AM		Lucity User	M-SIO	1/27/2020 5:48 PM	8141571059			Sean Banks	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 4:04 PM		1/14/2020 7:00 AM		Lucity User	M-SIO	1/27/2020 5:48 PM	6385242541			Sean Banks	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/27/2020 7:04 PM		1/14/2020 7:00 AM		Lucity User	M-SIO	1/28/2020 6:57 AM	8142406892			Sean Banks	General Investigation	Completed
Westgate		2740 STONEWOOD DR	1/14/2020 3:17 PM		1/14/2020 8:00 PM		Isabel Ceballos	M-SIO	1/14/2020 4:41 PM	1776631798			Sean Banks	Water Service Line Break	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 6:44 PM		1/17/2020 7:00 AM		Lucity User	M-SIO	1/27/2020 6:49 PM	6386103854			Sean Banks	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/27/2020 6:44 PM		1/17/2020 7:00 AM		Lucity User	M-SIO	1/27/2020 6:51 PM	8143373795			Sean Banks	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	1/27/2020 5:39 AM		1/21/2020 10:00 AM		Lucity User	M-SIO	1/27/2020 8:47 AM	8146579209			Felix Cardona	General Investigation	Completed
Westgate		768 YORKSHIRE RD	1/17/2020 11:42 AM		1/21/2020 8:00 PM		Patricia Reyes	M-SIO	1/30/2020 9:22 AM	9754293732			Felix Cardona	General Investigation	Completed
Westgate		911 YORKSHIRE RD	1/23/2020 9:25 AM		1/23/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	1/23/2020 2:47 PM	5091313079			Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	1/27/2020 5:44 AM		1/24/2020 7:30 AM		Lucity User	M-SIO	1/27/2020 8:39 AM	6383182312			Felix Cardona	General Investigation	Completed
Westgate		1410 WINSTON CIR	1/22/2020 11:29 AM		1/24/2020 8:00 PM		Isabel Ceballos	HIBILL	1/24/2020 11:13 AM	6640352738			Felix Cardona		Completed
Westgate		3052 KENWICK CIR	1/24/2020 1:48 PM		1/24/2020 8:00 PM		Yoleidy Gonzalez	M-SIO	1/24/2020 1:59 PM	3358569975			Felix Cardona	Discolored Water	Completed
Westgate		950 WEDGEWOOD RD	1/24/2020 3:06 PM		1/24/2020 8:00 PM		Glenda Thompson	M-SIO	1/27/2020 5:17 AM	4242890510			Felix Cardona	Discolored Water	Completed
Westgate		2361 JACKSONVILLE RD	1/29/2020 1:40 PM		1/28/2020 10:00 AM		Lucity User	M-SIO	1/29/2020 2:04 PM	8140445433			Felix Cardona	General Investigation	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		2396 JACKSONVILLE RD	1/29/2020 1:35 PM		1/28/2020 10:43 AM			Lucy User	M-SIO	1/29/2020 1:38 PM	6380882264		Felix Cardona	General Investigation	Completed
Westgate		905 WEDGEWOOD RD	1/27/2020 10:09 AM		1/28/2020 8:00 PM			Zakia Boudin	HIBILL	1/28/2020 12:10 PM	8204599902		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/6/2020 12:30 PM		1/31/2020 10:27 AM			Lucy User	M-SIO	2/6/2020 12:31 PM	6381536474		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/6/2020 12:35 PM		1/31/2020 12:05 PM			Lucy User	M-SIO	2/6/2020 12:36 PM	8143772087		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/6/2020 12:35 PM		2/4/2020 8:30 AM			Lucy User	M-SIO	2/6/2020 12:36 PM	6381195035		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/6/2020 12:40 PM		2/4/2020 11:05 AM			Lucy User	M-SIO	2/6/2020 12:56 PM	8149558280		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/11/2020 8:30 AM		2/7/2020 8:00 AM			Lucy User	M-SIO	2/11/2020 8:32 AM	6387277379		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/11/2020 8:36 AM		2/7/2020 10:00 AM			Lucy User	M-SIO	2/11/2020 8:48 AM	8145731342		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/11/2020 10:30 AM		2/11/2020 8:15 AM			Lucy User	M-SIO	2/11/2020 10:32 AM	6384740235		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/11/2020 10:36 AM		2/11/2020 9:25 AM			Lucy User	M-SIO	2/11/2020 11:13 AM	8148395564		Felix Cardona	General Investigation	Completed
Westgate		585 ANGELO DR	2/11/2020 8:19 AM		2/11/2020 8:00 PM			Glenda Thompson	M-SIO	2/11/2020 11:13 AM	4899053552		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		2361 JACKSONVILLE RD	2/18/2020 11:11 AM		2/14/2020 9:15 AM			Lucy User	M-SIO	2/18/2020 11:11 AM	8144568315		Felix Cardona	General Investigation	Completed
Westgate		1030 HONOR DR	2/14/2020 1:57 PM		2/17/2020 8:00 PM			Amber Melendez	HIBILL	2/17/2020 1:34 PM	6592743841		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/18/2020 10:55 AM		2/18/2020 8:20 AM			Lucy User	M-SIO	2/18/2020 12:25 PM	6381278795		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/18/2020 11:05 AM		2/18/2020 9:45 AM			Lucy User	M-SIO	2/18/2020 11:07 AM	8149680359		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	2/25/2020 11:15 AM		2/21/2020 8:20 AM			Lucy User	M-SIO	2/25/2020 11:22 AM	6383123751		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/25/2020 11:20 AM		2/21/2020 9:30 AM			Lucy User	M-SIO	2/25/2020 11:22 AM	8146631026		Felix Cardona	General Investigation	Completed
Westgate		975 WEDGEWOOD RD	2/24/2020 2:18 PM		2/22/2020 9:09 AM			Alice Berton	M-SIO	2/25/2020 7:20 AM	6467236607		Felix Cardona	Repair Road	Completed
Westgate		2396 JACKSONVILLE RD	2/25/2020 11:25 AM		2/25/2020 7:45 AM			Lucy User	M-SIO	2/25/2020 11:26 AM	6385728008		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	2/25/2020 11:25 AM		2/25/2020 9:15 AM			Lucy User	M-SIO	2/25/2020 11:26 AM	8146217905		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/3/2020 1:30 PM		2/28/2020 8:20 AM			Lucy User	M-SIO	3/3/2020 4:31 PM	6387894772		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/3/2020 4:35 PM		2/28/2020 9:40 AM			Lucy User	M-SIO	3/3/2020 4:37 PM	8146493843		Felix Cardona	General Investigation	Completed
Westgate		1115 RESOLUTION DR	2/26/2020 8:41 AM		2/28/2020 8:00 PM			Yoleidis Gonzalez	HIBILL	2/28/2020 9:32 AM	5204018029		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/3/2020 1:24 PM		3/3/2020 9:30 AM			Lucy User	M-SIO	3/3/2020 1:28 PM	6380483514		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/3/2020 1:30 PM		3/3/2020 10:45 AM			Lucy User	M-SIO	3/3/2020 4:31 PM	8146999725		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/7/2020 10:24 AM		3/6/2020 9:50 AM			Lucy User	M-SIO	3/7/2020 10:27 AM	6389470167		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/7/2020 10:29 AM		3/6/2020 10:55 AM			Lucy User	M-SIO	3/9/2020 8:56 AM	8146119303		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/12/2020 12:15 PM		3/12/2020 12:00 AM			Lucy User	M-SIO	3/16/2020 8:22 AM	6385509004		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/19/2020 11:54 AM		3/17/2020 11:53 AM			Lucy User	M-SIO	3/19/2020 1:32 PM	6388280321		Sean Bankos	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/19/2020 11:59 AM		3/17/2020 11:55 AM			Lucy User	M-SIO	3/19/2020 1:30 PM	8141616115		Sean Bankos	General Investigation	Completed
Westgate		284 WEDGEWOOD RD	3/17/2020 3:23 PM		3/18/2020 8:00 PM			Carl Crutchfield	HIBILL	3/18/2020 8:31 AM	0285195711		Sean Bankos	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/23/2020 2:49 PM		3/20/2020 12:00 AM			Lucy User	M-SIO	3/23/2020 2:53 PM	8145470431		Sean Bankos	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/23/2020 2:39 PM		3/23/2020 12:00 AM			Lucy User	M-SIO	3/23/2020 2:49 PM	6382647008		Sean Bankos	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/31/2020 12:14 PM		3/24/2020 12:00 AM			Lucy User	M-SIO	3/31/2020 12:16 PM	6383989706		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/31/2020 12:19 PM		3/24/2020 12:00 AM			Lucy User	M-SIO	3/31/2020 12:34 PM	8140285488		Felix Cardona	General Investigation	Completed
Westgate		436 TIMOTHY DR	3/23/2020 8:35 AM		3/24/2020 8:00 PM			Glenda Thompson	HIBILL	3/24/2020 10:30 AM	8172552599		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	3/31/2020 12:14 PM		3/27/2020 12:00 AM			Lucy User	M-SIO	3/31/2020 12:16 PM	8146030264		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	3/31/2020 12:19 PM		3/27/2020 12:00 AM			Lucy User	M-SIO	3/31/2020 12:34 PM	6387747455		Felix Cardona	General Investigation	Completed
Westgate		122 WEDGEWOOD RD	3/24/2020 1:37 PM		3/27/2020 8:00 PM			Kelly Hagan	HIBILL	3/27/2020 1:07 PM	2173125183				Completed
Westgate		2361 JACKSONVILLE RD	4/6/2020 9:10 AM		4/3/2020 12:00 AM			Lucy User	M-SIO	4/6/2020 9:13 AM	8144014989		Felix Cardona	General Investigation	Completed
Westgate		2396 JACKSONVILLE RD	4/6/2020 9:10 AM		4/3/2020 9:07 AM			Lucy User	M-SIO	4/6/2020 9:13 AM	6381793350		Felix Cardona	General Investigation	Completed
Westgate		2545 OAKSIDE DR	4/17/2020 9:40 AM		4/21/2020 8:00 PM			Jennifer Akers	HIBILL	4/21/2020 7:39 AM	2176124003		Sean Bankos	General Investigation	Completed
Westgate		995 W MACADA RD	4/20/2020 3:25 PM		4/21/2020 8:00 PM			Ratlynn Gilbert	M-SIO	4/21/2020 7:54 AM	8662803494		Sean Bankos	General Investigation	Completed
Westgate		2700 JACKSONVILLE RD	5/8/2020 9:16 AM		5/8/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	5/8/2020 12:36 PM	8992489218		Felix Cardona	Water Service Line Break	Completed
Westgate		2361 JACKSONVILLE RD	5/12/2020 11:06 AM		5/12/2020 6:00 PM			Janice Williams	M-SIO	5/22/2020 8:27 AM	8144346882		Felix Cardona	Discolored Water	Completed
Westgate		404 KEVIN DR	5/15/2020 1:38 PM		5/18/2020 8:00 PM			Yoleidis Gonzalez	M-SIO	5/18/2020 11:14 AM	9732398639		Felix Cardona	General Investigation	Completed
Westgate		1545 CIARA DR	5/21/2020 8:16 AM		5/22/2020 8:00 PM			Roslyn Lide-Miller	HIBILL	5/22/2020 8:44 AM	3898021340		Felix Cardona	General Investigation	Completed
Westgate		295 WEDGEWOOD RD	5/21/2020 9:33 AM		5/22/2020 8:00 PM			Roslyn Lide-Miller	HIBILL	5/22/2020 8:34 AM	0715330514		Felix Cardona	General Investigation	Completed
Westgate		425 WEDGEWOOD RD	5/21/2020 12:58 PM		5/22/2020 8:00 PM			Glenda Thompson	HIBILL	5/22/2020 8:40 AM	1835005744		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	5/26/2020 9:28 AM		5/28/2020 8:00 PM			Tina Richardson	M-SIO	5/28/2020 5:19 PM	8148408865		Felix Cardona	Discolored Water	Completed
Westgate		122 WEDGEWOOD RD	5/29/2020 12:08 PM		6/1/2020 8:00 PM			Roslyn Lide-Miller	HIBILL	6/1/2020 2:24 PM	2175946343		Felix Cardona	General Investigation	Completed
Westgate		1421 ROSELAWN DR	6/23/2020 10:47 AM		6/23/2020 8:00 PM			Isabel Ceballos	M-SIO	6/23/2020 11:55 AM	4676041371		Felix Cardona	Water Miscellaneous Complaint	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		1105 RESOLUTION DR	6/23/2020 11:41 AM		6/23/2020 8:00 PM		Hayes Tiara	M-SIO	6/23/2020 11:54 AM	256920003			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2361 JACKSONVILLE RD	6/26/2020 8:40 AM		6/26/2020 6:00 PM		Tina Richardson	M-SIO	6/26/2020 12:13 PM	8144607072			Felix Cardona	Discolored Water	Completed
Westgate		2730 STONEWOOD DR	6/30/2020 10:15 AM		6/30/2020 8:00 PM		Hayes Tiara	M-SIO	6/30/2020 11:17 AM	5466090256			Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		2611 CENTENNIAL DR	7/1/2020 8:46 AM		7/2/2020 8:00 PM		Jennifer Akers	HIBILL	7/2/2020 1:01 PM	5757754098			Felix Cardona		Completed
Westgate		265 HIDDEN HILLS DR	7/30/2020 12:04 PM		7/31/2020 8:00 PM		Hayes Tiara	HIBILL	7/31/2020 10:12 AM	9863991604			Felix Cardona		Completed
Westgate		2615 PIONEER	8/5/2020 1:50 PM		8/13/2020 1:50 PM		Ashley Cox	HIBILL	8/13/2020 1:28 PM	3096410231			Felix Cardona		Completed
Westgate		2760 WHITEWOOD RD	7/31/2020 1:39 PM		8/13/2020 8:00 PM		Shelia Edwards	M-SIO	8/13/2020 8:36 AM	2276288827			Felix Cardona	General Investigation	Completed
Westgate		790 WEDGEWOOD RD	8/17/2020 8:48 AM		8/21/2020 8:00 PM		Lorie Mayeski	M-SIO	8/21/2020 8:19 AM	3097117328			Felix Cardona	Lawn Repair for Water Breaks	Completed
Westgate		2820 CROSS CREEK RD	8/28/2020 1:28 PM		8/27/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	8/28/2020 8:33 AM	7393305027			Sean Bankos	General Investigation	Completed
Westgate		2830 SADDLEBROOK LN	4/7/2020 3:05 PM		8/28/2020 8:00 PM		Jennifer Akers	M-SIO	8/28/2020 3:50 PM	1469653653			Sean Bankos	Water Miscellaneous Complaint	Completed
Westgate		645 WEDGEWOOD RD	9/14/2020 12:38 PM		9/15/2020 8:00 PM		Jennifer Akers	M-SIO	9/25/2020 12:28 PM	8356180986			Felix Cardona	Discolored Water	Completed
Westgate		2480 JACKSONVILLE RD	9/16/2020 11:49 AM		9/18/2020 6:00 PM		Tina Richardson	M-SIO	9/21/2020 4:41 PM	2285061261			Felix Cardona	Repair/Replace Meter Box	Completed
Westgate		965 YORKSHIRE RD	9/21/2020 12:06 PM		9/21/2020 8:00 PM		Alisha Greer	M-SIO	9/21/2020 4:35 PM	8148480161			Felix Cardona	Water Service Line Break	Completed
Westgate		911 YORKSHIRE RD	9/30/2020 12:07 PM		10/1/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	10/5/2020 3:29 PM	5099577577			Felix Cardona	Water Quality	Completed
Westgate		483 SUGAR MAPLE CT	10/6/2020 12:00 PM		10/7/2020 8:00 PM		Ashley Cox	M-SIO	10/7/2020 12:16 PM	2623948889			Felix Cardona	General Investigation	Completed
Westgate		2430 WINSTON RD	10/20/2020 8:46 AM		10/21/2020 6:00 PM		Stephanie Muniz	HIBILL	10/21/2020 9:30 AM	3599396931			Felix Cardona		Completed
Westgate		2790 JACKSONVILLE RD	10/20/2020 7:49 AM		10/21/2020 8:00 PM		Yoleydis Gonzalez	HIBILL	10/21/2020 10:21 AM	7698605506			Felix Cardona		Completed
Westgate		1280 STONEWOOD DR	10/21/2020 1:27 PM		10/21/2020 8:00 PM		Shanika Wright	M-SIO	10/21/2020 1:55 PM	9407395311			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1057 RESOLUTION DR	10/21/2020 2:06 PM		10/21/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	10/21/2020 2:27 PM	0351372672			Felix Cardona	General Investigation	Completed
Westgate		2368 JACKSONVILLE RD	10/27/2020 1:19 PM		10/28/2020 1:19 PM		Sabrena Cooper	HIBILL	10/28/2020 11:55 AM	3941731721			Felix Cardona		Completed
Westgate		447 TIMOTHY DR	10/29/2020 11:30 AM		10/30/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	11/3/2020 10:37 AM	1484276404			Felix Cardona	General Investigation	Completed
Westgate		975 WEDGEWOOD RD	11/2/2020 1:35 PM		11/3/2020 6:00 PM		Patricia Hardy	M-SIO	11/4/2020 1:54 PM	6465637781			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2430 WINSTON RD	11/10/2020 10:06 AM		11/10/2020 8:00 PM		Kelly Hagan	M-SIO	11/10/2020 11:59 AM	3599102957			Felix Cardona	Water Service Line Break	Completed
Westgate		1440 STONEWOOD DR	11/24/2020 7:30 AM		11/25/2020 7:30 AM		Carl Crutchfield	HIBILL	11/25/2020 9:32 AM	9373252538			Sean Bankos		Completed
Westgate		2905 JACKSONVILLE RD	11/23/2020 8:59 AM		11/25/2020 6:00 PM		Stephanie Muniz	HIBILL	11/25/2020 9:36 AM	7405548880			Sean Bankos		Completed
Westgate		1280 STONEWOOD DR	11/23/2020 8:13 AM		11/25/2020 8:00 PM		Tierra Love	HIBILL	11/25/2020 9:37 AM	9402009856			Sean Bankos		Completed
Westgate		975 WEDGEWOOD RD	12/7/2020 10:59 AM		12/11/2020 8:00 PM		Janice Williams	M-SIO	12/11/2020 2:36 PM	6468209923			Felix Cardona	Water Quality	Completed
Westgate		1130 TYLER WAY	12/29/2020 12:30 PM		12/29/2020 6:00 PM		Stephanie Muniz	M-SIO	12/29/2020 11:04 AM	3048644066			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1280 STONEWOOD DR	1/4/2021 12:51 PM		1/6/2021 8:00 PM		Patricia Hardy	M-SIO	1/6/2021 8:56 AM	9400130613			Felix Cardona	Water Quality	Completed
Westgate		855 YORKSHIRE RD	1/5/2021 1:01 PM		1/6/2021 8:00 PM		Shelia Edwards	M-SIO	1/6/2021 9:24 AM	2041863022			Felix Cardona	General Investigation	Completed
Westgate		750 W MACADA RD	1/14/2021 10:08 AM		1/15/2021 12:00 AM		Tierra Love	M-SIO	1/15/2021 12:04 PM	2428425970			Felix Cardona	Water Main Break	Completed
Westgate		2377 JACKSONVILLE RD	1/15/2021 9:33 AM		1/15/2021 8:00 PM		Shanika Wright	M-SIO	1/15/2021 11:58 AM	5061254721			Felix Cardona	No Water	Completed
Westgate		1055 WEDGEWOOD RD	2/4/2021 2:50 PM		2/4/2021 2:50 PM		Carl Crutchfield	HIBILL	2/5/2021 12:52 PM	6233371749			Felix Cardona		Completed
Westgate		825 W MACADA RD	2/5/2021 7:23 AM		2/5/2021 7:23 AM		Douglas Smith	HIBILL	2/5/2021 1:10 PM	0309724635			Felix Cardona		Completed
Westgate		1190 W MACADA RD	2/9/2021 10:20 AM		2/12/2021 8:00 PM		Patricia Hardy	HIBILL	2/12/2021 8:39 AM	7578674845			Felix Cardona		Completed
Westgate		911 YORKSHIRE RD	1/29/2021 7:09 AM		2/24/2021 8:00 PM		Isabel Ceballos	M-SIO	2/24/2021 8:45 AM	5090828646			Felix Cardona	Water Main Break	Completed
Westgate		855 YORKSHIRE RD	3/12/2021 1:34 PM		3/15/2021 8:00 PM		Sandra Soto	M-SIO	3/15/2021 11:49 AM	2047901368			Felix Cardona	Discolored Water	Completed
Westgate		2645 BELAIRE RD	3/19/2021 12:00 PM		3/19/2021 12:00 PM		Janice Williams	HIBILL	3/19/2021 12:39 PM	4868123729			Felix Cardona		Completed
Westgate		608 BLAR RD	3/19/2021 8:00 AM		3/22/2021 8:00 AM		Yoleydis Gonzalez	HIBILL	3/19/2021 11:51 AM	3204634182			Felix Cardona		Completed
Westgate		1035 DECLARATION	3/22/2021 8:51 AM		3/22/2021 8:51 AM		Hayes Tiara	HIBILL	3/22/2021 12:19 PM	7812725666			Felix Cardona		Completed
Westgate		2651 AMBASSADOR	3/22/2021 10:57 AM		3/23/2021 10:57 AM		Tierra Love	HIBILL	3/23/2021 11:36 AM	6572924898			Felix Cardona		Completed
Westgate		1001 UNION CT	3/23/2021 3:03 PM		3/24/2021 8:00 PM		Tina Richardson	HIBILL	3/24/2021 12:39 PM	6422183625			Felix Cardona		Completed
Westgate		1140 SUNSET VIEW DR	3/30/2021 12:40 PM		3/31/2021 8:00 PM		Katrina Nichols	M-SIO	3/31/2021 12:03 PM	9823581903			Felix Cardona	General Investigation	Completed
Westgate		2460 JACKSONVILLE RD	4/5/2021 9:56 AM		4/6/2021 8:00 PM		Kimberly White	HIBILL	4/6/2021 10:13 AM	0855082907			Felix Cardona		Completed
Westgate		2501 WINSTON RD	4/5/2021 2:55 PM		4/6/2021 8:00 PM		Quita Body	M-SIO	4/6/2021 9:54 AM	1274001857			Felix Cardona	General Investigation	Completed
Westgate		2775 SADDLEBROOK LN	4/12/2021 8:17 AM		4/12/2021 6:00 AM		Mark Fry	M-SIO	4/12/2021 2:19 PM	0899893972			Felix Cardona	Discolored Water	Completed
Westgate		447 TIMOTHY DR	4/13/2021 2:07 PM		4/13/2021 8:00 PM		Jerry Lazarre	M-SIO	4/13/2021 11:38 AM	1483187670			Felix Cardona	Repair/Replace Meter Box	Completed
Westgate		446 TIMOTHY DR	4/13/2021 10:46 AM		4/13/2021 8:00 PM		Sabrena Cooper	M-SIO	4/13/2021 2:48 PM	8282604716			Felix Cardona	Water Quality	Completed
Westgate		1021 SUNSET VIEW DR	4/13/2021 2:38 PM		4/13/2021 8:00 PM		Jennifer Akers	M-SIO	4/13/2021 2:49 PM	1603978538			Felix Cardona	Discolored Water	Completed
Westgate		835 WEDGEWOOD RD	4/16/2021 3:03 PM		4/22/2021 8:00 PM		Yoleydis Gonzalez	HIBILL	4/22/2021 2:57 PM	8248211348			Felix Cardona		Completed
Westgate		535 ANGELO DR	4/22/2021 11:06 AM		4/22/2021 8:00 PM		Shanika Wright	M-SIO	4/22/2021 12:38 PM	8049496461			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		788 YORKSHIRE RD	4/28/2021 8:06 AM		4/29/2021 8:00 PM		Kimberly White	M-SIO	4/29/2021 9:07 AM	9757908907			Felix Cardona	Repair/Replace Meter Box	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		2707 STONEWOOD DR	5/7/2021 11:36 AM		5/7/2021 8:00 PM			Yoleidis Gonzalez	M-SIO	5/7/2021 1:49 PM	8333431884		Felix Cardona	Water Main Break	Completed
Westgate		1048 RESOLUTION DR	5/17/2021 8:06 AM		5/17/2021 8:00 PM			Sandra Soto	M-SIO	5/17/2021 10:02 AM	0418882338		Felix Cardona	Water Service Line Break	Completed
Westgate		2607 WINSTON RD	5/27/2021 10:45 AM		5/24/2021 6:15 PM			Lucy User	M-SIO	5/27/2021 10:53 AM	1997759459		Felix Cardona	General Investigation	Completed
Westgate		790 WEDGEWOOD RD	4/7/2021 9:16 AM		5/28/2021 8:00 PM			Lorie Mayesi	M-SIO	5/28/2021 12:58 PM	3097426988		Felix Cardona	Lawn Repair for Water Breaks	Completed
Westgate		1454 LANE AVE	5/28/2021 11:38 AM		5/28/2021 8:00 PM			Lorie Mayesi	M-SIO	5/28/2021 12:06 PM	1016345441		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		2609 AMBASSADOR	6/14/2021 7:47 AM		6/14/2021 8:00 PM			Yoleidis Gonzalez	M-SIO	6/14/2021 8:38 AM	6581679743		Felix Cardona	Water Main Break	Completed
Westgate		835 WEDGEWOOD RD	6/15/2021 2:52 PM		6/16/2021 8:00 PM			Reginald Jerome	M-SIO	6/16/2021 3:33 PM	8244694828		Felix Cardona	General Investigation	Completed
Westgate		2361 JACKSONVILLE RD	6/25/2021 9:26 AM		6/28/2021 8:00 PM			Kelly Hagan	HIBILL	6/29/2021 9:58 AM	8145288207		Sean Bankos		Completed
Westgate		2617 JACKSONVILLE RD	6/30/2021 2:15 PM		6/30/2021 3:00 PM			Lucy User	M-SIO	7/1/2021 11:02 AM	7713781119		Felix Cardona	General Investigation	Completed
Westgate		1475 CIARA DR	7/19/2021 3:40 PM		7/21/2021 3:40 PM			Isabel Ceballos	HIBILL	7/21/2021 12:54 PM	7419427521		Felix Cardona		Completed
Westgate		1451 WESTGATE DR	7/22/2021 12:08 PM		7/27/2021 8:00 PM			Kelly Hagan	M-SIO	7/27/2021 9:06 AM	1578276284		Felix Cardona	Water Service Line Break	Completed
Westgate		1003 UNION CT	7/28/2021 7:59 AM		7/28/2021 8:00 PM			Isabel Ceballos	M-SIO	7/28/2021 12:46 PM	9072503469		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		2622 CENTENNIAL DR	8/17/2021 3:13 PM		8/18/2021 8:00 PM			Yoleidis Gonzalez	HIBILL	8/18/2021 2:28 PM	5421061844		Felix Cardona		Completed
Westgate		600 WEDGEWOOD RD	8/5/2021 12:52 PM		8/26/2021 8:00 PM			Patricia Hardy	M-SIO	8/26/2021 3:00 PM	0604367525		Felix Cardona	Water Quality	Completed
Westgate		343 KEVIN DR	8/25/2021 3:32 PM		8/27/2021 12:00 AM			Ariee Ward	HIBILL	8/27/2021 2:54 PM	6678632543		Felix Cardona		Completed
Westgate		1230 STONEWOOD DR	8/30/2021 11:52 AM		8/31/2021 6:00 PM			Patricia Reyes	M-SIO	8/31/2021 1:41 PM	2350744267		Sean Bankos	Water Service Line Break	Completed
Westgate		452 SUGAR MAPLE CT	9/2/2021 10:58 AM		9/3/2021 8:00 PM			Yoleidis Gonzalez	M-SIO	9/3/2021 7:19 AM	7098279472		Sean Bankos	General Investigation	Completed
Westgate		2738 WHITEWOOD RD	9/10/2021 12:00 PM		9/10/2021 11:58 AM			Lucy User	M-SIO	9/15/2021 1:13 PM	6151356676		Felix Cardona	General Investigation	Completed
Westgate		2545 OAKSIDE DR	9/8/2021 9:32 AM		9/10/2021 8:00 PM			Hayes Tiara	HIBILL	9/10/2021 11:46 AM	2170206405		Felix Cardona		Completed
Westgate		2755 STONEWOOD DR	9/20/2021 9:00 AM		9/20/2021 8:58 AM			Lucy User	M-SIO	9/20/2021 11:31 AM	7598501621		Felix Cardona	General Investigation	Completed
Westgate		2905 JACKSONVILLE RD	9/20/2021 9:00 AM		9/20/2021 9:00 AM			Lucy User	M-SIO	9/20/2021 11:31 AM	7402740721		Felix Cardona	General Investigation	Completed
Westgate		1260 WYNEWOOD RD	9/20/2021 9:05 AM		9/20/2021 9:01 AM			Lucy User	M-SIO	9/20/2021 11:30 AM	8213907349		Felix Cardona	General Investigation	Completed
Westgate		1454 LANE AVE	9/20/2021 11:36 AM		9/20/2021 11:32 AM			Lucy User	M-SIO	9/20/2021 11:55 AM	1012813108		Felix Cardona	General Investigation	Completed
Westgate		1442 LANE AVE	9/20/2021 11:36 AM		9/20/2021 11:33 AM			Lucy User	M-SIO	9/20/2021 11:55 AM	5697768393		Felix Cardona	General Investigation	Completed
Westgate		1461 BRIARCLIFF DR	9/23/2021 1:00 PM		9/24/2021 8:00 PM			Kaitlyn Gilbert	HIBILL	9/24/2021 12:12 PM	8791158223		Felix Cardona		Completed
Westgate		2720 STONEWOOD DR	10/6/2021 11:51 AM		10/11/2021 8:00 PM			Shanika Simmons	HIBILL	10/11/2021 2:39 PM	7051732098		Felix Cardona		Completed
Westgate		446 TIMOTHY DR	10/18/2021 1:15 PM		10/19/2021 8:00 PM			Douglas Smith	M-SIO	10/19/2021 10:36 AM	8280640261		Felix Cardona	Discolored Water	Completed
Westgate		1395 CIARA DR	11/29/2021 9:30 AM		11/30/2021 8:00 PM			Jazmyn Givens	HIBILL	11/30/2021 11:52 AM	0432351624		Felix Cardona		Completed
Westgate		1035 DECLARATION	11/30/2021 10:42 AM		12/1/2021 8:00 PM			Shanika Wright	HIBILL	12/1/2021 12:16 PM	7810746230		Felix Cardona		Completed
Westgate		2718 WINSTON RD	12/13/2021 11:08 AM		12/15/2021 8:00 PM			Taylor Fisher	M-SIO	12/15/2021 12:39 PM	5634765814		Felix Cardona	Water Main Break	Completed
Westgate		2637 WINSTON RD	12/16/2021 2:53 PM		12/17/2021 8:00 PM			Carl Crutchfield	M-SIO	12/17/2021 8:53 AM	6348941908		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		725 WEDGEWOOD RD	1/13/2022 9:10 AM		1/14/2022 8:00 PM			Sheila Edwards	M-SIO	1/14/2022 7:38 AM	8422315770		Felix Cardona	No Water	Completed
Westgate		1030 HONOR DR	1/14/2022 7:30 AM		1/18/2022 8:00 PM			Sabrena Cooper	HIBILL	1/18/2022 3:09 PM	6597207419		Felix Cardona		Completed
Westgate		1215 STONEWOOD DR	1/21/2022 1:54 PM		1/27/2022 8:00 PM			Sheila Edwards	M-SIO	1/27/2022 1:08 PM	6938226951		Felix Cardona	Water Service Line Break	Completed
Westgate		1439 WESTGATE DR	2/1/2022 9:13 AM		2/2/2022 10:00 PM			Yoleidis Gonzalez	M-SIO	2/2/2022 11:47 AM	5263670907			General Investigation	Completed
Westgate		995 W MACADA RD	2/1/2022 1:17 PM		2/3/2022 6:00 PM			Courtney Sherrod	M-SIO	2/3/2022 7:42 AM	8664041240		Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2608 WINSTON RD	2/2/2022 8:10 AM		2/3/2022 6:00 PM			Courtney Sherrod	M-SIO	2/3/2022 7:39 AM	3005350871		Felix Cardona	Discolored Water	Completed
Westgate		2600 PIONEER DR	2/10/2022 9:00 AM		2/10/2022 10:00 PM			Reginald Jerome	M-SIO	2/10/2022 9:39 AM	1750204814		Felix Cardona	General Investigation	Completed
Westgate		835 WEDGEWOOD RD	2/18/2022 7:40 AM		2/18/2022 10:00 PM			Jerry Lazare	M-SIO	2/18/2022 11:44 AM	8248845954		Felix Cardona	Water Service Line Break	Completed
Westgate		537 TIMOTHY DR	2/21/2022 11:10 AM		2/21/2022 11:05 AM			Lucy User	M-SIO	2/21/2022 11:32 AM	0751612835		Sean Bankos	General Investigation	Completed
Westgate		1055 DECLARATION DR	2/22/2022 3:50 PM		2/23/2022 10:00 PM			Carl Crutchfield	HIBILL	2/23/2022 12:49 PM	5575053958		Felix Cardona		Completed
Westgate		801 WEDGEWOOD RD	2/23/2022 11:32 AM		2/23/2022 10:00 PM			Shanika Simmons	M-SIO	2/23/2022 12:12 PM	9400392647		Felix Cardona	Water Main Break	Completed
Westgate		1001 UNION CT	2/25/2022 2:27 PM		2/28/2022 10:00 PM			Isabel Ceballos	HIBILL	2/28/2022 1:12 PM	6429810448		Felix Cardona		Completed
Westgate		2400 SCHOENERSVILLE RD	3/9/2022 10:30 AM		3/9/2022 8:00 PM			Lakylia Hargrove	M-SIO	3/9/2022 10:54 AM	1134604355		Felix Cardona	Water Service Line Break	Completed
Westgate		980 BRIDLE PATH RD	3/11/2022 9:54 AM		3/14/2022 8:00 PM			Sheila Edwards	M-SIO	3/14/2022 9:32 AM	9410256605		Felix Cardona	General Investigation	Completed
Westgate		2510 WINSTON RD	3/17/2022 3:42 PM		3/17/2022 10:00 PM			Long Emily	M-SIO		7181696434			General Investigation	Completed
Westgate		759 BLAIR RD	3/16/2022 1:14 PM		3/18/2022 12:14 PM			Alisa Mooney	HIBILL	3/18/2022 1:15 PM	6658322482		Felix Cardona		Completed
Westgate		1320 WYNEWOOD RD	3/21/2022 7:44 AM		3/21/2022 10:00 PM			Neal Franklin	M-SIO	3/21/2022 12:09 PM	7488632585		Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		2722 WHITEWOOD RD	3/24/2022 2:15 PM		3/25/2022 8:00 PM			Joel Freecheck	M-SIO	3/25/2022 11:43 AM	3433458914		Felix Cardona	Discolored Water	Completed
Westgate		1345 CIARA DR	4/12/2022 12:25 PM		4/12/2022 10:00 PM			Alisa Mooney	M-SIO	4/12/2022 1:25 PM	8475968791		Felix Cardona	Discolored Water	Completed
Westgate		1110 WESTGATE DR	5/2/2022 12:55 PM		5/2/2022 12:55 PM			Lucy User	M-SIO	5/3/2022 10:50 AM	2817942525		Felix Cardona	General Investigation	Completed
Westgate		890 BLAIR RD	5/3/2022 1:55 PM		5/4/2022 8:00 PM			Sabrena Cooper	HIBILL	5/4/2022 9:46 AM	7578412133		Felix Cardona		Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		1280 WYNNEWOOD RD	5/11/2022 11:29 AM		5/13/2022 8:00 PM		Trineka Nesbitt	M-SIO	5/13/2022 11:08 AM	9630893732			Felix Cardona	Water Service Line Break	Completed
Westgate		2623 CENTENNIAL DR	6/1/2022 9:01 AM		6/2/2022 10:00 PM		Hayes Tiara	HIBILL	6/2/2022 2:53 PM	9077661705			Felix Cardona		Completed
Westgate		610 W MACADA RD	6/3/2022 9:58 AM		6/3/2022 8:00 PM		Quita Body	M-SIO	6/3/2022 11:26 AM	8395461064			Felix Cardona	General Investigation	Completed
Westgate		808 BLAIR RD	6/9/2022 7:04 AM		6/9/2022 10:00 PM		Sheila Edwards	M-SIO	6/9/2022 8:01 AM	3207399744			Felix Cardona	Discolored Water	Completed
Westgate		463 KEVIN DR	6/9/2022 11:38 AM		6/9/2022 10:00 PM		Tina Richardson	M-SIO	6/9/2022 1:05 PM	6895113881			Felix Cardona	General Investigation	Completed
Westgate		1426 WYNNEWOOD DR	6/10/2022 11:45 AM		6/10/2022 8:00 PM		Bianca Washington	M-SIO	6/10/2022 2:36 PM	9106193907			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		463 KEVIN DR	6/10/2022 10:07 AM		6/10/2022 10:00 PM		Roslyn Lide-Miller	M-SIO	6/10/2022 1:13 PM	6896436425			Felix Cardona	General Investigation	Completed
Westgate		2685 WOODSIDE RD	6/9/2022 2:48 PM		6/14/2022 10:00 PM		Yvette Starr	M-SIO	6/14/2022 2:01 PM	9143707017			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2620 OAKSIDE CIR	6/24/2022 9:55 AM		6/24/2022 8:00 PM		Bianca Washington	M-SIO	6/24/2022 11:31 AM	2064387567			Felix Cardona	Water Service Line Break	Completed
Westgate		849 BLAIR RD	6/24/2022 1:36 PM		6/27/2022 8:00 PM		Sheila Edwards	HIBILL	6/27/2022 9:22 AM	4531746082			Felix Cardona		Completed
Westgate		2515 WINSTON RD	7/1/2022 3:45 PM		7/5/2022 10:00 PM		Sierra Moore	HIBILL	7/5/2022 7:49 AM	9783627891			Felix Cardona		Completed
Westgate		1454 LANE AVE	7/8/2022 11:41 AM		7/8/2022 8:00 PM		Bianca Washington	M-SIO	7/8/2022 4:21 PM	1010440327			Felix Cardona	Water Service Line Break	Completed
Westgate		1100 W MACADA RD	7/8/2022 10:06 AM		7/8/2022 10:00 PM		Sierra Moore	M-SIO	7/8/2022 1:16 PM	8661039622			Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		1418 WESTGATE DR	7/13/2022 11:47 AM		7/13/2022 10:00 PM		Lakyla Hargrove	M-SIO	7/13/2022 2:30 PM	1635954724			Felix Cardona	Air in Water	Completed
Westgate		560 BRIDLE PATH	7/15/2022 9:07 AM		7/15/2022 10:00 PM		Ebony Diggs	M-SIO	7/15/2022 2:19 PM	7374618873			Felix Cardona	Sewer Service Line Break	Completed
Westgate		570 WEDGEWOOD RD	7/22/2022 7:49 AM		7/22/2022 10:00 PM		Sheila Edwards	M-SIO	7/22/2022 8:52 AM	2084364599			Vincent Vanuolo	Discolored Water	Completed
Westgate		556 ANGELO DR	7/25/2022 9:42 AM		7/25/2022 9:33 AM		Lucity User	M-SIO	7/25/2022 9:36 AM	9464769429			Sean Banks	General Investigation	Completed
Westgate		2632 PIONEER	7/27/2022 9:22 AM		7/27/2022 10:00 PM		Kelly Hagan	M-SIO	7/27/2022 12:03 PM	4314809834			Lukas Pavek	Air in Water	Completed
Westgate		1454 LANE AVE	8/1/2022 2:26 PM		8/9/2022 10:00 PM		Ewan Dehnert	M-SIO	8/9/2022 12:00 AM	1012624043				Lawn Repair for Water Breaks	Completed
Westgate		1245 CIARA DR	8/10/2022 1:31 PM		8/10/2022 8:00 PM		Bianca Washington	M-SIO	8/10/2022 3:36 PM	0867447237			Felix Cardona	Taste or Odor in the Water	Completed
Westgate		1424 ROSELAWN DR	8/25/2022 8:27 AM		8/25/2022 10:00 PM		Sheila Edwards	M-SIO	8/25/2022 1:28 PM	3973056342			Felix Cardona	Water Service Line Break	Completed
Westgate		475 WEDGEWOOD RD	8/23/2022 8:29 AM		8/29/2022 8:00 PM		Bianca Washington	HIBILL	8/31/2022 11:01 AM	6291735844			Sean Banks		Completed
Westgate		950 WEDGEWOOD RD	8/31/2022 10:00 AM		8/31/2022 10:00 PM		Aries Ward	M-SIO	8/31/2022 10:45 AM	4249257621			Sean Banks	High or Low Pressure in the Water	Completed
Westgate		1020 HONOR DR	9/7/2022 9:01 AM		9/8/2022 8:00 PM		Bianca Washington	M-SIO	9/8/2022 6:23 PM	4557899621			Felix Cardona	Water Quality	Completed
Westgate		1125 SUNSET VIEW DR	9/15/2022 7:14 AM		9/16/2022 10:00 PM		Kelly Hagan	HIBILL	9/16/2022 9:44 AM	7115477992			Felix Cardona		Completed
Westgate		2600 BELLAIRE RD	9/15/2022 10:49 AM		9/16/2022 10:00 PM		Hayes Tiara	HIBILL	9/16/2022 8:54 AM	0899009552			Felix Cardona		Completed
Westgate		651 W MACADA RD	9/20/2022 11:03 AM		9/20/2022 10:00 PM		Sheila Edwards	M-SIO	9/20/2022 1:45 PM	1422041420			Felix Cardona	Water Quality	Completed
Westgate		1035 DECLARATION	9/21/2022 1:48 PM		9/23/2022 8:00 PM		Bianca Washington	HIBILL	9/23/2022 4:54 PM	7814014882			Felix Cardona		Completed
Westgate		975 W MACADA RD	9/22/2022 9:51 AM		9/23/2022 10:00 PM		Hayes Tiara	HIBILL	9/23/2022 5:07 PM	9844135259			Felix Cardona		Completed
Westgate		3152 KENWICK CIR	9/23/2022 8:52 AM		9/26/2022 8:00 PM		Bianca Washington	M-SIO	9/26/2022 10:29 AM	3670617972			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		387 TIMOTHY DR	9/26/2022 8:48 AM		9/28/2022 10:00 PM		Shanika Simmons	HIBILL	9/26/2022 10:37 AM	5228068266			Felix Cardona		Completed
Westgate		1020 SUNSET VIEW CIR	9/27/2022 12:29 PM		9/28/2022 10:00 PM		Tina Richardson	HIBILL	9/29/2022 12:23 PM	0503079985			Felix Cardona		Completed
Westgate		2480 ROSEWOOD DR	9/29/2022 10:41 AM		9/29/2022 10:40 AM		Lucity User	M-SIO	9/29/2022 1:18 PM	6726935566			Felix Cardona	General Investigation	Completed
Westgate		2601 WOODSIDE RD	10/18/2022 10:16 AM		10/18/2022 8:00 PM		Krystin Friend	M-SIO	10/19/2022 12:16 PM	1266028371			Felix Cardona	Repair Road	Completed
Westgate		1029 RESOLUTION DR	10/31/2022 12:57 PM		10/31/2022 10:00 PM		Dominique Greenfield	M-SIO	10/31/2022 1:56 PM	9929617289			Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		1240 CIARA DR	11/3/2022 1:31 PM		11/4/2022 10:00 PM		Carl Crutchfield	HIBILL	11/4/2022 10:03 AM	0361924027			Felix Cardona		Completed
Westgate		808 BLAIR RD	11/3/2022 3:27 PM		11/4/2022 10:00 PM		Patricia Reyes	M-SIO	11/4/2022 9:55 AM	3206742219			Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		314 KEVIN DR	11/8/2022 11:11 AM		11/10/2022 10:00 PM		Yvette Starr	M-SIO	11/10/2022 10:07 AM	6848603189			Felix Cardona	General Investigation	Completed
Westgate		2330 SCHOENERSVILLE RD	11/14/2022 3:38 PM		11/15/2022 8:00 PM		Bianca Washington	M-SIO	11/15/2022 2:24 PM	7607147986			Felix Cardona	General Investigation	Completed
Westgate		1125 SUNSET VIEW DR	11/16/2022 2:19 PM		11/17/2022 8:00 PM		Sandra Soto	HIBILL	11/17/2022 9:23 AM	7116885680			Felix Cardona		Completed
Westgate		200 W MACADA RD	11/21/2022 8:59 AM		11/21/2022 10:00 PM		Alisa Mooney	M-SIO	11/21/2022 12:33 PM	5477209685			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1140 YORKSHIRE RD	11/22/2022 9:29 AM		11/22/2022 10:00 PM		Kelly Hagan	HIBILL	11/21/2022 12:32 PM	5520451049			Felix Cardona		Completed
Westgate		2611 OAKSIDE CIR	12/1/2022 8:39 AM		12/2/2022 10:00 PM		Tiffany Gully	M-SIO	12/2/2022 9:20 AM	5749716304			Felix Cardona	Water Service Line Break	Completed
Westgate		1061 RESOLUTION DR	12/1/2022 12:55 PM		12/2/2022 10:00 PM		Alice Benton	M-SIO	12/2/2022 10:01 AM	4559456451			Felix Cardona	General Investigation	Completed
Westgate		2380 JACKSONVILLE RD	12/6/2022 9:12 AM		12/7/2022 8:00 PM		Jennifer Akers	HIBILL	12/7/2022 9:45 AM	3466078842			Felix Cardona		Completed
Westgate		2604 PIONEER DR	12/12/2022 1:32 PM		12/13/2022 10:00 PM		Tiffany Gully	M-SIO	12/13/2022 9:19 AM	0272725024			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2738 WHITEWOOD RD	12/20/2022 1:15 PM		12/20/2022 10:00 PM		Yolaysia Gonzalez	M-SIO	12/21/2022 7:58 AM	6158367613				General Investigation	Completed
Westgate		1434 ROSELAWN DR	12/20/2022 9:23 AM		12/23/2022 8:00 PM		Richard Cutright	M-SIO	12/22/2022 1:51 PM	2887817399				General Investigation	Completed
Westgate		2614 CENTENNIAL DR	12/29/2022 12:51 PM		12/29/2022 12:51 PM		Krystin Friend	HIBILL	12/29/2022 2:40 PM	1383421664			Felix Cardona		Completed

Community Utilities of Pennsylvania Inc.
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 Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		330 WEDGEWOOD RD	12/30/2022 8:51 AM		12/30/2022 10:00 PM		Hanna Osman	M-SIO	12/30/2022 2:26 PM	8151254507			Felix Cardona	General Investigation	Completed
Westgate		2755 SADDLEBROOK LN	1/3/2023 3:15 PM		1/3/2023 10:00 PM		Richard Cutright	M-SIO	1/4/2023 11:44 AM	6263846357			Felix Cardona	Water Main Break	Completed
Westgate		544 KEVIN DR	1/13/2023 1:23 PM		1/13/2023 1:21 PM		Lucy User	M-SIO	1/17/2023 12:16 PM	5674405391			Felix Cardona	General Investigation	Completed
Westgate		1030 HONOR DR	1/17/2023 7:32 AM		1/18/2023 10:00 PM		Shanika Simmons	HIBLL	1/18/2023 10:21 AM	6690353638			Felix Cardona		Completed
Westgate		556 ANGELO DR	1/20/2023 11:21 AM		1/23/2023 10:00 PM		Tanika Jackson	M-SIO	1/23/2023 11:17 AM	9462454740			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2609 JACKSONVILLE RD	1/31/2023 10:03 AM		1/31/2023 10:01 AM		Lucy User	HIBLL	1/31/2023 12:10 PM	9900759508			Felix Cardona		Completed
Westgate		990 YORKSHIRE RD	1/30/2023 2:06 PM		1/31/2023 12:00 PM		Yvette Starr	M-SIO	1/31/2023 8:09 AM	3864392373			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2609 JACKSONVILLE RD	1/31/2023 2:22 PM		1/31/2023 8:00 PM		Bianca Washington	M-SIO	1/31/2023 3:29 PM	9902817159			Felix Cardona	General Investigation	Completed
Westgate		3002 KENWICK CIR	2/3/2023 8:16 AM		2/3/2023 10:00 PM		Trineka Nesbitt	M-SIO	2/3/2023 11:19 AM	8103204280			Felix Cardona	Water Main Break	Completed
Westgate		2665 WOODSIDE RD	2/17/2023 3:45 PM		2/20/2023 10:00 PM		Yoleidis Gonzalez	HIBLL	2/20/2023 10:25 AM	1223110026			Felix Cardona		Completed
Westgate		504 KEVIN DR	2/22/2023 7:23 AM		2/22/2023 10:00 PM		Carl Crutchfield	HIBLL	2/23/2023 10:20 AM	9143894399			Felix Cardona		Completed
Westgate		2620 PIONEER	2/23/2023 2:41 PM		2/24/2023 10:00 PM		Dajuan Jenkins	M-SIO	2/24/2023 11:55 AM	2994712876			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2430 WINSTON RD	3/3/2023 11:08 AM		3/4/2023 10:00 PM		Lakylia Hargrove	M-SIO	3/6/2023 7:49 AM	3595156406			Lukas Pawek	Discolored Water	Completed
Westgate		2435 WINSTON RD	3/3/2023 11:17 AM		3/4/2023 10:00 PM		Kelly Hagan	M-SIO	3/6/2023 7:49 AM	8108935188			Lukas Pawek	Discolored Water	Completed
Westgate		1463 WESTGATE DR	3/28/2023 2:57 PM		3/27/2023 5:30 PM		Lucy User	M-SIO	3/28/2023 3:14 PM	7688264272			Felix Cardona	General Investigation	Completed
Westgate		1463 WESTGATE DR	3/27/2023 1:41 PM		3/27/2023 10:00 PM		Kelly Hagan	M-SIO	3/27/2023 3:28 PM	7682296703			Felix Cardona	Discolored Water	Completed
Westgate		2465 WINSTON RD	4/3/2023 11:46 AM		4/3/2023 10:00 PM		Dominique Greenfield	M-SIO	4/3/2023 3:06 PM	7734349184			Felix Cardona	Lawn Repair for Water Breaks	Completed
Westgate		1063 RESOLUTION DR	4/10/2023 2:39 PM		4/10/2023 10:00 PM		Kelly Hagan	M-SIO	4/10/2023 3:12 PM	4177171214			Felix Cardona	Discolored Water	Completed
Westgate		2550 ROSEWOOD DR	4/17/2023 9:10 AM		4/17/2023 8:10 AM		Dajuan Jenkins	HIBLL	4/17/2023 1:22 PM	0003486793			Felix Cardona		Completed
Westgate		2622 CENTENNIAL DR	4/17/2023 10:18 AM		4/17/2023 10:00 PM		Lakylia Hargrove	M-SIO	4/17/2023 12:40 PM	5429650673			Felix Cardona	High or Low Pressure in the Water	Completed
Westgate		1029 BLAIR RD	4/17/2023 9:57 AM		4/18/2023 8:00 PM		Bianca Washington	M-SIO	4/17/2023 12:43 PM	2415274249			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		2550 ROSEWOOD DR	4/18/2023 12:05 PM		4/18/2023 10:00 PM		Aries Ward	M-SIO	4/18/2023 1:57 PM	0904977802			Felix Cardona	Water Service Line Break	Completed
Westgate		1140 YORKSHIRE RD	4/18/2023 2:10 PM		4/18/2023 10:00 PM		Yvette Starr	M-SIO	4/18/2023 3:23 PM	5621565380			Felix Cardona	Discolored Water	Completed
Westgate		640 WEDGEWOOD RD	4/19/2023 5:55 AM		4/19/2023 5:52 AM		Lucy User	M-SIO	4/19/2023 6:00 AM	5845075522			Felix Cardona	General Investigation	Completed
Westgate		961 WEDGEWOOD RD	4/18/2023 4:23 PM		4/19/2023 10:00 PM		Richard Cutright	M-SIO	4/19/2023 5:50 AM	4355662586			Felix Cardona	Discolored Water	Completed
Westgate		2700 WOODSIDE RD	4/19/2023 2:15 PM		4/20/2023 10:00 PM		Bonny Barnes	M-SIO	4/20/2023 10:34 AM	7657041369			Felix Cardona	Discolored Water	Completed
Westgate		2600 WOODSIDE RD	4/19/2023 3:00 PM		4/20/2023 10:00 PM		Roshyn Lide-Miller	M-SIO	4/20/2023 10:37 AM	0160759963			Felix Cardona	Discolored Water	Completed
Westgate		430 W MACADA RD	4/21/2023 3:31 PM		4/24/2023 10:00 PM		Tanika Jackson	M-SIO	4/24/2023 1:08 PM	0613872307			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1135 TYLER WAY	4/24/2023 7:27 AM		4/24/2023 10:00 PM		Alice Benton	M-SIO	4/24/2023 9:59 AM	2642342615			Felix Cardona	Discolored Water	Completed
Westgate		2725 WOODSIDE RD	4/26/2023 3:57 PM		4/27/2023 10:00 PM		Trineka Nesbitt	M-SIO	4/27/2023 9:08 AM	5875268467			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1412 WESTGATE DR	5/8/2023 11:58 AM		5/8/2023 6:00 PM		Douglas Smith	M-SIO	5/8/2023 4:49 PM	203190485			Felix Cardona	Discolored Water	Completed
Westgate		584 KEVIN DR	5/8/2023 7:53 AM		5/8/2023 10:00 PM		Hanna Osman	M-SIO	5/8/2023 4:45 PM	3806616413			Felix Cardona	General Investigation	Completed
Westgate		2400 SCHOENERSVILLE RD	5/8/2023 3:54 PM		5/8/2023 10:00 PM		Patricia Reyes	M-SIO	5/8/2023 4:42 PM	1139816930			Felix Cardona	No Water	Completed
Westgate		2685 WOODSIDE RD	5/17/2023 7:09 AM		5/17/2023 10:00 PM		Yvette Starr	M-SIO	5/17/2023 10:28 AM	9140141127			Felix Cardona	Discolored Water	Completed
Westgate		1421 ROSELAWN DR	5/23/2023 12:43 PM		5/23/2023 6:15 AM		Lucy User	M-SIO	5/23/2023 12:50 PM	4676484215			Felix Cardona	General Investigation	Completed
Westgate		2550 ROSEWOOD DR	6/2/2023 9:32 AM		6/6/2023 8:00 PM		Bianca Washington	M-SIO	6/6/2023 10:50 AM	0905504359			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1462 WESTGATE DR	6/5/2023 3:20 PM		6/6/2023 10:00 PM		Ebony Diggs	M-SIO	6/6/2023 9:41 AM	8583320419			Felix Cardona	General Investigation	Completed
Westgate		1105 RESOLUTION DR	6/6/2023 8:11 AM		6/6/2023 10:00 PM		Kelly Hagan	M-SIO	6/6/2023 10:48 AM	2561735217			Felix Cardona	Water Miscellaneous Complaint	Completed
Westgate		1245 CIARA DR	6/12/2023 2:13 PM		6/13/2023 8:00 PM		Bianca Washington	M-SIO	6/13/2023 12:58 PM	0863788375			Felix Cardona	Water Quality	Completed
Westgate		1199 BLAIR RD	6/19/2023 6:57 AM		6/19/2023 6:56 AM		Lucy User	M-SIO	6/19/2023 7:16 AM	1810020430			Felix Cardona	General Investigation	Completed
Westgate		396 TIMOTHY DR	6/27/2023 3:46 PM		6/27/2023 10:00 PM		Dajuan Jenkins	M-SIO	6/27/2023 5:12 PM	0031652143			Felix Cardona	No Water	Completed
Westgate		2651 AMBASSADOR	6/27/2023 2:45 PM		6/28/2023 10:00 PM		Kelly Hagan	HIBLL	6/28/2023 10:40 AM	6572496095			Felix Cardona		Completed
Westgate		584 KEVIN DR	7/5/2023 3:04 PM		7/6/2023 10:00 PM		Jahmil Mays	M-SIO	7/6/2023 10:07 AM	3803132897			Felix Cardona	Lawn Repair for Water Breaks	Completed
Westgate		333 KEVIN DR	7/12/2023 11:10 AM		7/12/2023 10:00 PM		Aries Ward	M-SIO	7/12/2023 11:50 AM	7669769015			Felix Cardona	General Investigation	Completed
Westgate		913 KEVIN DR	7/17/2023 9:54 AM		7/17/2023 8:54 AM		Tamra Smith	HIBLL	7/17/2023 11:18 AM	0054090963			Felix Cardona		Completed
Westgate		2750 BELAIRE RD	7/18/2023 8:43 AM		7/19/2023 10:00 PM		Roshyn Lide-Miller	M-SIO	7/18/2023 9:17 AM	3992812108			Felix Cardona	General Investigation	Completed
Westgate		880 WEDGEWOOD RD	7/19/2023 11:53 AM		7/20/2023 10:00 PM		Hanna Osman	M-SIO	7/20/2023 12:49 PM	8286919923			Felix Cardona	Water Service Line Break	Completed
Westgate		1434 ROSELAWN DR	7/20/2023 9:42 AM		7/20/2023 10:00 PM		Ebony Diggs	HIBLL	7/20/2023 12:53 PM	2882845157			Felix Cardona		Completed
Westgate		880 WEDGEWOOD RD	7/21/2023 7:03 AM		7/21/2023 7:01 AM		Lucy User	M-SIO	7/21/2023 11:23 AM	8282803224			Felix Cardona	General Investigation	Completed
Westgate		1139 BLAIR RD	7/24/2023 2:55 PM		7/25/2023 10:00 PM		Dominique Greenfield	M-SIO	7/25/2023 1:33 PM	9054149724			Felix Cardona	Water Service Line Break	Completed

Community Utilities of Pennsylvania Inc.
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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Westgate		424 KEVIN DR	7/25/2023 7:36 AM		7/26/2023 10:00 PM			Kelly Hagan	HIBILL	7/26/2023 8:26 AM	5957518720		Felix Cardona		Completed
Penn Estates		1155 WOODLAND DR	1/2/2018 7:21 AM		1/1/2018 12:00 AM			Javier Acosta	M-SIO		6675264599			No Water	Completed
Penn Estates		308 ASH TER	1/2/2018 7:15 AM		1/2/2018 12:00 AM			Javier Acosta	M-SIO		5133697848			General Investigation	Completed
Penn Estates		4103 TRILLIUM TER	1/2/2018 8:45 AM		1/2/2018 8:00 PM			Amber Melendez	M-SIO	1/2/2018 10:00 AM	6478275744		Javier Acosta	No Water	Completed
Penn Estates		2304 BURNTWOOD DR	1/3/2018 2:10 PM		1/3/2018 8:00 PM			Sean Ashcraft	M-SIO	1/3/2018 4:00 PM	7369871357		Javier Acosta	General Investigation	Completed
Penn Estates		319 OVERLOOK DR	1/7/2018 11:36 AM		1/6/2018 9:08 AM			Christopher Emig	M-SIO		9839976619			No Water	Completed
Penn Estates		1120 SUMMIT TER	1/7/2018 11:41 AM		1/6/2018 9:16 AM			Christopher Emig	M-SIO		5399790799			No Water	Completed
Penn Estates		2041 CANDLEWOOD DR	1/7/2018 11:42 AM		1/6/2018 1:26 PM			Christopher Emig	M-SIO		0648746895			No Water	Completed
Penn Estates		105 LEDGEWOOD DR	1/7/2018 1:52 PM		1/6/2018 8:30 PM			Christopher Emig	M-SIO		8051424825			Clogged Sewer	Completed
Penn Estates		120 LEDGEWOOD DR	1/7/2018 2:03 PM		1/7/2018 2:39 PM			Christopher Emig	M-SIO		9382631448			No Water	Completed
Penn Estates		5108 QUAIL LN	1/8/2018 7:29 AM		1/7/2018 9:20 PM			Christopher Emig	M-SIO		7453394040			No Water	Completed
Penn Estates		480 HYLAND TER	1/8/2018 8:17 AM		1/8/2018 7:00 PM			Christopher Emig	M-SIO		6704969304			Clogged Sewer	Completed
Penn Estates		1120 SUMMIT TER	1/8/2018 8:38 AM		1/8/2018 8:00 PM			Gwendolyn Hill	M-SIO	1/8/2018 11:55 AM	5393684728			General Investigation	Completed
Penn Estates		268 SOMERSET DR	1/8/2018 8:49 AM		1/8/2018 8:00 PM			Neal Franklin	M-SIO	1/8/2018 10:00 AM	1737614740		Javier Acosta	Repair/Replace Meter Box	Completed
Penn Estates		271 JULIAN TER	1/8/2018 9:02 AM		1/8/2018 8:00 PM			Glenda Thompson	M-SIO	1/8/2018 12:00 PM	0903220496		George Rodriguez	General Investigation	Completed
Penn Estates		108 SANDLEWOOD DR	1/8/2018 3:51 PM		1/9/2018 8:00 PM			Gwendolyn Hill	HIBILL	1/9/2018 10:00 AM	2427769621		Javier Acosta		Completed
Penn Estates		3247 GREENBRIAR DR	1/11/2018 6:05 AM		1/10/2018 12:00 PM			Christopher Emig	M-SIO		1997810843			General Investigation	Completed
Penn Estates		1120 BELLAIRE DR	1/11/2018 6:27 AM		1/10/2018 3:27 PM			Christopher Emig	M-SIO		3519557143			General Investigation	Completed
Penn Estates		384 SOMERSET DR	1/10/2018 11:17 AM		1/10/2018 8:00 PM			Courtney Cleveland	M-SIO	1/10/2018 12:00 PM	9539664772			General Investigation	Completed
Penn Estates		3211 FOXDALE TER	1/11/2018 2:25 PM		1/11/2018 12:00 AM			Vincent Varuolo	M-SIO		4723878699			General Investigation	Completed
Penn Estates		3211 FOXDALE TER	1/11/2018 2:25 PM		1/11/2018 12:00 AM			Vincent Varuolo	M-SIO		4723878699			General Investigation	Completed
Penn Estates		304 FERNWOOD DR	1/10/2018 12:42 PM		1/11/2018 12:42 PM			Amber Melendez	HIBILL	1/11/2018 12:00 PM	6984180052				Completed
Penn Estates		234 SOMERSET DR	1/11/2018 8:34 AM		1/11/2018 8:00 PM			Josephine Krell	M-SIO	1/11/2018 12:00 AM	8640931501			Water Service Line Break	Completed
Penn Estates		3211 FOXDALE TER	1/11/2018 11:12 AM		1/11/2018 8:00 PM			Linette Orengo	M-SIO	1/11/2018 12:00 PM	4724948258			General Investigation	Completed
Penn Estates		3211 FOXDALE TER	1/11/2018 11:12 AM		1/11/2018 8:00 PM			Linette Orengo	M-SIO	1/11/2018 12:00 PM	4724948258			General Investigation	Completed
Penn Estates		2309 BURNTWOOD DR	1/15/2018 7:30 AM		1/13/2018 9:30 AM			Christopher Emig	M-SIO		4782932183			General Investigation	Completed
Penn Estates		104 LOCUST DR	1/15/2018 7:34 AM		1/13/2018 8:20 PM			Christopher Emig	M-SIO		4605014689			General Investigation	Completed
Penn Estates		1157 KENSINGTON DR	12/19/2017 2:08 PM		1/15/2018 3:00 PM			Christopher Emig	M-SIO	1/15/2018 12:00 PM	9606252215			Water Service Line Break	Completed
Penn Estates		1911 EXETER TER	1/9/2018 10:02 AM		1/15/2018 8:00 PM			Penny Merthe	M-SIO	1/15/2018 12:00 PM	9155818832		George Rodriguez	Water Service Line Break	Completed
Penn Estates		256 JULIAN TER	1/12/2018 9:50 AM		1/15/2018 8:00 PM			Crystal Woolard	HIBILL	1/15/2018 12:00 PM	9510496173		George Rodriguez		Completed
Penn Estates		135 SUNDEW DR	1/12/2018 12:54 PM		1/15/2018 8:00 PM			Amber Melendez	HIBILL	1/15/2018 12:00 PM	9194314946				Completed
Penn Estates		1902 EXETER TER	1/12/2018 1:31 PM		1/15/2018 8:00 PM			Neal Franklin	HIBILL	1/15/2018 12:00 PM	1701045039				Completed
Penn Estates		257 OVERLOOK DR	1/15/2018 2:23 PM		1/15/2018 8:00 PM			Crystal Woolard	M-SIO	1/15/2018 5:00 PM	1399321948		Chris Emig	Water Service Line Break	Completed
Penn Estates		1177 HUNTERS WOODS DR	1/15/2018 2:41 PM		1/15/2018 8:00 PM			Crystal Woolard	M-SIO	1/15/2018 12:00 PM	6717904500			Water Service Line Break	Completed
Penn Estates		1203 WOODLAND DR	1/3/2018 9:57 AM		1/16/2018 2:00 PM			Christopher Emig	M-SIO	1/16/2018 2:00 PM	4396672465			General Investigation	Completed
Penn Estates		480 HYLAND TER	1/9/2018 1:23 PM		1/16/2018 2:00 PM			Christopher Emig	M-SIO	1/16/2018 12:00 AM	6704178760		Chris Emig	Clogged Sewer	Completed
Penn Estates		3116 GREENBRIAR DR	1/15/2018 11:43 AM		1/16/2018 6:00 PM			Karon Hinchcliffe	HIBILL	1/16/2018 12:00 PM	6804183412		George Rodriguez		Completed
Penn Estates		353 CLICKO LN	1/10/2018 1:27 PM		1/16/2018 8:00 PM			Josephine Krell	M-SIO	1/10/2018 3:00 PM	3829065941		Javier Acosta	Discolored Water	Completed
Penn Estates		273 SPICEBUSH DR	1/15/2018 7:31 AM		1/16/2018 8:00 PM			Zakia Boudin	M-SIO	1/15/2018 12:00 PM	4785485781		Chris Emig	General Investigation	Completed
Penn Estates		317 Penn Estates	1/15/2018 1:00 PM		1/16/2018 8:00 PM			Terence Pleasant	M-SIO	1/16/2018 12:00 AM	3336101905		Chris Emig	Water Main Break	Completed
Penn Estates		1715 WINONA TER	1/17/2018 5:15 PM		1/17/2018 5:15 PM			Christopher Emig	M-SIO		7490891644			General Investigation	Completed
Penn Estates		3426 CRESTWOOD DR	1/17/2018 2:57 PM		1/17/2018 8:00 PM			Courtney Cleveland	M-SIO	1/17/2018 5:00 PM	9505969979			General Investigation	Completed
Penn Estates		308 SOMERSET DR	1/19/2018 7:20 AM		1/18/2018 2:30 PM			Justin Radjavitch	M-SIO		2520362944			General Investigation	Completed
Penn Estates		379 SOMERSET DR	1/17/2018 2:32 PM		1/18/2018 8:00 PM			Jerrie Hoffman	M-SIO	1/19/2018 12:00 PM	292960642		George Rodriguez	Water Service Line Break	Completed
Penn Estates		3362 STONEHENGE DR	1/19/2018 11:02 AM		1/19/2018 8:00 PM			Neal Franklin	M-SIO	1/19/2018 12:00 AM	5115500160			Sewer Main Break	Completed
Penn Estates		3362 STONEHENGE DR	1/19/2018 11:02 AM		1/19/2018 8:00 PM			Neal Franklin	M-SIO	1/19/2018 12:00 AM	5115500160			Sewer Main Break	Completed
Penn Estates		PENN ESTATES POA PUMP HOUSE 1	1/20/2018 4:06 PM		1/20/2018 9:00 AM			Christopher Emig	M-SIO		0575959471			Water Service Line Break	Completed
Penn Estates		622 LAKESIDE DR	1/22/2018 6:39 AM		1/20/2018 10:00 AM			Christopher Emig	M-SIO		7216601030			General Investigation	Completed
Penn Estates		132 PASQUIN DR	1/22/2018 6:42 AM		1/20/2018 1:00 PM			Christopher Emig	M-SIO		3616736419			No Water	Completed
Penn Estates		132 PASQUIN DR	1/22/2018 6:42 AM		1/20/2018 1:00 PM			Christopher Emig	M-SIO		3616736419			No Water	Completed
Penn Estates		130 BREWSTER WY	1/22/2018 6:47 AM		1/20/2018 5:00 PM			Christopher Emig	M-SIO		4702311806			General Investigation	Completed
Penn Estates		124 BREWSTER WY	1/22/2018 6:50 AM		1/20/2018 6:00 PM			Christopher Emig	M-SIO		7804523735			General Investigation	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		116 SANDLEWOOD DR	12/27/2017 10:24 AM		1/22/2018 10:00 AM			Christopher Emig	M-SIO	1/22/2018 12:00 AM	2321216980			General Investigation	Completed
Penn Estates		457 SOMERSET DR	1/11/2018 9:55 AM		1/22/2018 10:00 AM			Christopher Emig	M-SIO	1/22/2018 12:00 AM	9733697510		Chris Emig	Air in Water	Completed
Penn Estates		1427 MELROSE TER	1/22/2018 3:19 PM		1/22/2018 3:50 PM			Christopher Emig	M-SIO		698988165			General Investigation	Completed
Penn Estates		3303 STONEHENGE DR	1/2/2018 10:53 AM		1/22/2018 6:00 PM			Shelia Meacham	M-SIO	1/22/2018 12:00 PM	3237658566			General Investigation	Completed
Penn Estates		6247 WILLOWICKE TER	1/22/2018 7:12 AM		1/22/2018 8:00 PM			Isabel Ceballos	M-SIO	1/22/2018 10:10 AM	2850752645		Chris Emig	Water Service Line Break	Completed
Penn Estates		6247 WILLOWICKE TER	1/23/2018 8:41 AM		1/23/2018 9:00 AM			Christopher Emig	M-SIO		2854856289			General Investigation	Completed
Penn Estates		1203 WOODLAND DR	1/24/2018 7:57 AM		1/23/2018 3:00 PM			Christopher Emig	M-SIO		4396906000			General Investigation	Completed
Penn Estates		1152 WOODLAND DR	1/22/2018 8:56 AM		1/23/2018 8:00 PM			Amber Melendez	HIBILL	1/23/2018 12:00 PM	5850215062		George Rodriguez		Completed
Penn Estates		308 SOMERSET DR	1/24/2018 3:05 PM		1/24/2018 8:00 PM			Brittany Warembour	M-SIO	1/24/2018 12:00 PM	2521421781			General Investigation	Completed
Penn Estates		256 JULIAN TER	1/19/2018 4:05 PM		1/25/2018 8:00 PM			Kaamiya Pereira	HIBILL	1/25/2018 10:00 AM	9514236234		George Rodriguez		Completed
Penn Estates		132 PASQUIN DR	1/25/2018 12:18 PM		1/26/2018 8:00 PM			Glenda Thompson	M-SIO	1/25/2018 1:45 PM	3617872667		Joe Westfall	Water Miscellaneous Complaint	Completed
Penn Estates		132 PASQUIN DR	1/25/2018 12:18 PM		1/26/2018 8:00 PM			Glenda Thompson	M-SIO	1/25/2018 1:45 PM	3617872667		Joe Westfall	Water Miscellaneous Complaint	Completed
Penn Estates		3207 STONEHENGE DR	1/26/2018 10:33 AM		1/26/2018 8:00 PM			Jemie Hoffman	M-SIO	1/26/2018 12:00 PM	8617970045		George Rodriguez	No Water	Completed
Penn Estates		1171 WOODLAND DR	1/31/2018 11:14 AM		1/28/2018 12:00 AM			George Rodriguez	M-SIO		6184041589			General Investigation	Completed
Penn Estates		254 SPICEBUSH DR	1/29/2018 8:12 AM		1/29/2018 8:00 PM			Kaamiya Pereira	M-SIO	1/29/2018 11:00 AM	5779671186		George Rodriguez	General Investigation	Completed
Penn Estates		1237 BRENTWOOD DR	1/29/2018 8:15 AM		1/29/2018 8:00 PM			Ingrid Jenkins	M-SIO	1/29/2018 12:00 PM	4892367672			Repair/Replace Meter Box	Completed
Penn Estates		314 OVERLOOK DR	1/29/2018 2:36 PM		1/29/2018 8:00 PM			Zakia Bouldin	M-SIO	1/29/2018 12:00 PM	8045362236		George Rodriguez	General Investigation	Completed
Penn Estates		335 HYLAND DR	1/31/2018 2:25 PM		2/1/2018 8:00 PM			Courtney Cleveland	M-SIO	2/1/2018 12:00 PM	6747806119			General Investigation	Completed
Penn Estates		2211 MARCEL CT	2/1/2018 9:56 AM		2/2/2018 8:00 PM			Terence Pleasant	HIBILL	2/2/2018 12:00 PM	5883638979		George Rodriguez		Completed
Penn Estates		228 SOMERSET DR	2/1/2018 11:16 AM		2/2/2018 8:00 PM			Sean Ashcraft	HIBILL	2/2/2018 12:00 PM	2841638802		George Rodriguez		Completed
Penn Estates		308 FERNWOOD DR	2/6/2018 4:03 PM		2/7/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	2/7/2018 9:30 AM	3882067931		Chris Emig	Water Main Break	Completed
Penn Estates		7121 PINE GROVE DR	2/7/2018 10:59 AM		2/8/2018 8:00 PM			Josephine Krell	M-SIO	2/8/2018 12:00 PM	1678427637			Mineral Amount in Water	Completed
Penn Estates		1201 HUNTERS WOODS DR	2/8/2018 1:48 PM		2/9/2018 1:48 PM			Isabel Ceballos	HIBILL	2/9/2018 12:00 PM	0900974590		George Rodriguez		Completed
Penn Estates		1278 BRENTWOOD DR	2/8/2018 3:41 PM		2/9/2018 8:00 PM			Amber Melendez	HIBILL	2/9/2018 12:00 PM	1493118999		George Rodriguez		Completed
Penn Estates		3132 GREENBRIAR DR	2/12/2018 8:14 AM		2/13/2018 12:00 AM			Sylvia Jackson	M-SIO	2/12/2018 12:40 PM	4308685499		Chris Emig	General Investigation	Completed
Penn Estates		476 HYLAND TER	2/14/2018 4:10 PM		2/14/2018 8:30 AM			Christopher Emig	M-SIO		6801305783			General Investigation	Completed
Penn Estates		1197 HUNTERS WOODS DR	2/14/2018 4:06 PM		2/14/2018 12:00 PM			Christopher Emig	M-SIO		4012396929			General Investigation	Completed
Penn Estates		115 BAYBERRY CT	2/14/2018 7:41 AM		2/15/2018 8:00 PM			Tina Richardson	M-SIO	2/15/2018 10:30 AM	6814056408		Chris Emig	Taste or Odor in the Water	Completed
Penn Estates		2208 MARCEL CT	2/16/2018 9:32 AM		2/16/2018 8:00 PM			Whitney Stewart	M-SIO	2/16/2018 12:00 PM	4083086167			General Investigation	Completed
Penn Estates		122 SOMERSET DR	2/18/2018 4:45 PM		2/18/2018 4:30 PM			Christopher Emig	M-SIO	2/19/2018 2:00 PM	8182787150		Chris Emig	Sewer Service Line Break	Completed
Penn Estates		457 SOMERSET DR	2/21/2018 10:05 AM		2/20/2018 4:15 PM			Christopher Emig	M-SIO		9732160295			Discolored Water	Completed
Penn Estates		457 SOMERSET DR	2/20/2018 9:49 AM		2/20/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	2/20/2018 12:00 PM	9736945987			Discolored Water	Completed
Penn Estates		134 SUNDEW DR	2/20/2018 8:07 AM		2/21/2018 8:00 PM			Amber Melendez	HIBILL	2/21/2018 12:00 PM	3963194144				Completed
Penn Estates		349 CLICK LN	2/20/2018 3:20 PM		2/21/2018 8:00 PM			Gwendolyn Hill	HIBILL	2/21/2018 12:00 PM	3029050399		George Rodriguez		Completed
Penn Estates		272 OVERLOOK DR	2/23/2018 10:29 AM		2/23/2018 8:00 PM			Kaamiya Pereira	M-SIO	2/23/2018 12:00 PM	9944876383			Water Service Line Break	Completed
Penn Estates		477 DEBORAH DR	2/26/2018 3:58 PM		2/26/2018 8:00 PM			Sandra Soto	M-SIO	2/26/2018 5:00 PM	2503825500		George Rodriguez	Water Miscellaneous Complaint	Completed
Penn Estates		112 BREWSTER WY	2/27/2018 10:04 AM		2/27/2018 8:00 PM			Penny Merthie	M-SIO	2/27/2018 12:00 AM	8477598511			General Investigation	Completed
Penn Estates		116 NOBLE LN	2/26/2018 2:35 PM		2/28/2018 8:00 PM			Amber Melendez	M-SIO	2/28/2018 12:00 PM	8989380559			Sewer Miscellaneous Complaint	Completed
Penn Estates		322 HYLAND DR	2/27/2018 12:36 PM		2/28/2018 8:00 PM			Kylie Crowley	M-SIO	2/28/2018 12:00 PM	3230620893		George Rodriguez	Taste or Odor in the Water	Completed
Penn Estates		6133 WALES CT	3/1/2018 9:00 AM		3/1/2018 9:00 AM			Christopher Emig	M-SIO		5448583278			General Investigation	Completed
Penn Estates		457 SOMERSET DR	2/23/2018 9:46 AM		3/6/2018 10:10 AM			Christopher Emig	M-SIO	3/6/2018 12:15 PM	9734198141		Chris Emig	Discolored Water	Completed
Penn Estates		457 SOMERSET DR	3/8/2018 11:24 AM		3/8/2018 11:00 AM			Christopher Emig	M-SIO		9734260189			Air in Water	Completed
Penn Estates		8221 WOODCHUCK CT	3/5/2018 12:41 PM		3/8/2018 8:00 PM			Sean Ashcraft	M-SIO	3/8/2018 12:00 PM	4304062392			High or Low Pressure in the Water	Completed
Penn Estates		7143 PINE GROVE DR	3/5/2018 1:42 PM		3/8/2018 8:00 PM			Terence Pleasant	M-SIO	3/8/2018 12:00 PM	8965108398			Repair/Replace Meter Box	Completed
Penn Estates		1218 HUNTERS WOODS DR	3/12/2018 11:44 AM		3/11/2018 10:00 AM			George Rodriguez	M-SIO		7628207771			General Investigation	Completed
Penn Estates		256 JULIAN TER	3/8/2018 11:10 AM		3/12/2018 1:00 PM			Christopher Emig	M-SIO	3/12/2018 12:00 AM	9513947848			General Investigation	Completed
Penn Estates		1187 HUNTERS WOODS DR	3/12/2018 3:44 PM		3/12/2018 4:30 PM			Christopher Emig	M-SIO		1414844271			No Water	Completed
Penn Estates		8221 WOODCHUCK CT	3/12/2018 12:39 PM		3/12/2018 8:00 PM			Whitney Stewart	M-SIO	3/12/2018 12:00 PM	4308808556		George Rodriguez	High or Low Pressure in the Water	Completed
Penn Estates		640 LAKESIDE DR	3/12/2018 8:24 AM		3/13/2018 8:00 PM			Amber Melendez	HIBILL	3/13/2018 12:00 PM	8814053153		George Rodriguez		Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		218 MERCEDES CT	3/12/2018 8:37 AM		3/13/2018 8:00 PM		Amber Melendez	HIBILL	3/13/2018 12:00 PM	1686108280			George Rodriguez		Completed
Penn Estates		1312 DELLWOOD CT	2/27/2018 5:59 AM		3/15/2018 8:00 PM		Lisa Silva	M-SIO	3/15/2018 12:00 PM	9262417338				General Investigation	Completed
Penn Estates		160 RUNNYMEDE DR	2/28/2018 8:18 AM		3/15/2018 8:00 PM		Lisa Silva	M-SIO	3/15/2018 12:00 PM	8521663637				General Investigation	Completed
Penn Estates		337 HYLAND DR	3/15/2018 1:00 PM		3/20/2018 6:00 PM		David Jones	M-SIO	3/20/2018 12:00 PM	9847428756				General Investigation	Completed
Penn Estates		354 CLICKO LN	3/18/2018 7:08 PM		3/23/2018 7:00 PM		Slatch System	M-SIO	3/23/2018 12:00 PM	1627391259			George Rodriguez	No Water	Completed
Penn Estates		332 OVERLOOK DR	3/15/2018 1:08 PM		3/23/2018 8:00 PM		Terence Pleasant	M-SIO	3/23/2018 12:00 PM	1346932496				General Investigation	Completed
Penn Estates		8221 WOODCHUCK CT	3/22/2018 3:59 PM		3/23/2018 8:00 PM		Penrye Merthie	M-SIO	3/23/2018 12:00 PM	4303544861				High or Low Pressure in the Water	Completed
Penn Estates		1163 KENSINGTON DR	3/23/2018 7:45 AM		3/23/2018 8:00 PM		Carl Crutchfield	M-SIO	3/23/2018 10:00 AM	7705795442				Water Miscellaneous Complaint	Completed
Penn Estates		1199 WOODLAND DR	3/23/2018 1:59 PM		3/23/2018 8:00 PM		Penrye Merthie	M-SIO	3/23/2018 4:00 PM	4190631372				Water Service Line Break	Completed
Penn Estates		380 SOMERSET DR	3/25/2018 11:23 AM		3/24/2018 1:00 PM		George Rodriguez	M-SIO		2731396374				General Investigation	Completed
Penn Estates		366 SOMERSET DR	3/25/2018 11:29 AM		3/24/2018 9:00 PM		George Rodriguez	M-SIO		8040759406				General Investigation	Completed
Penn Estates		1189 WOODLAND DR	3/28/2018 10:08 AM		4/2/2018 8:00 PM		Jennifer Akers	HIBILL	4/2/2018 2:00 PM	9886174223			Vincent Varuolo		Completed
Penn Estates		1133 WOODLAND DR	3/29/2018 9:19 AM		4/3/2018 8:00 PM		Lisa Silva	M-SIO	4/3/2018 12:00 AM	1173319841				General Investigation	Completed
Penn Estates		472 LAKESIDE DR	4/9/2018 7:36 AM		4/5/2018 7:00 PM		George Rodriguez	M-SIO		0468728727				General Investigation	Completed
Penn Estates		311 HYLAND DR	4/4/2018 3:09 PM		4/6/2018 8:00 PM		Crystal Woolard	HIBILL	4/6/2018 12:00 PM	7049643912			George Rodriguez		Completed
Penn Estates		1427 MELROSE TER	4/2/2018 1:01 PM		4/9/2018 6:00 PM		Karon Hinchcliff	HIBILL	4/9/2018 12:00 PM	6901466963					Completed
Penn Estates		272 JULIAN TER	4/12/2018 2:12 PM		4/12/2018 8:00 PM		Gwendolyn Hill	M-SIO	4/12/2018 4:00 PM	6118197272			George Rodriguez	General Investigation	Completed
Penn Estates		294 SPICEBUSH DR	4/12/2018 11:10 AM		4/13/2018 8:00 PM		Courtney Cleveland	HIBILL	4/13/2018 12:00 PM	5383456410			George Rodriguez		Completed
Penn Estates		1307 BRENTWOOD DR	4/16/2018 12:56 PM		4/17/2018 8:00 AM		Sylvia Jackson	HIBILL	4/17/2018 12:00 PM	0159007462			George Rodriguez		Completed
Penn Estates		209 SUMMERTON CIRCLE DR	4/9/2018 3:08 PM		4/17/2018 6:00 PM		Sandra Soto	M-SIO	4/17/2018 12:00 PM	8872038159				General Investigation	Completed
Penn Estates		1427 MELROSE TER	4/19/2018 1:16 PM		4/20/2018 8:00 PM		Amber Melendez	HIBILL	4/20/2018 12:00 PM	6909909085			George Rodriguez		Completed
Penn Estates		104 LOCUST DR	4/23/2018 11:18 AM		4/21/2018 12:00 PM		George Rodriguez	M-SIO		4600601682				General Investigation	Completed
Penn Estates		1115 HUNTERS WOODS DR	4/23/2018 7:25 AM		4/23/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	4/23/2018 12:00 PM	1339628415			George Rodriguez	Water Service Line Break	Completed
Penn Estates		1427 MELROSE TER	4/23/2018 1:23 PM		4/23/2018 8:00 PM		Penrye Merthie	M-SIO	4/23/2018 3:10 PM	6907874431			Justin Radjavit	Water Quality	Completed
Penn Estates		139 PASQUIN DR	4/24/2018 3:47 PM		4/25/2018 8:00 PM		Sylvia Jackson	M-SIO	4/25/2018 8:10 AM	7409680009			Chris Emig	Sewer Miscellaneous Complaint	Completed
Penn Estates		449 SOMERSET DR	4/26/2018 8:14 PM		4/26/2018 6:30 PM		Christopher Emig	M-SIO		6531134360				General Investigation	Completed
Penn Estates		104 GROUSE CT	4/26/2018 2:50 PM		4/26/2018 8:00 PM		Courtney Cleveland	M-SIO	4/26/2018 4:00 PM	5855060635			Justin Radjavit	No Water	Completed
Penn Estates		152 HYLAND DR	4/26/2018 3:38 PM		4/26/2018 8:00 PM		Gwendolyn Hill	M-SIO	4/27/2018 4:00 PM	7246936640				No Water	Completed
Penn Estates		152 HYLAND DR	4/30/2018 3:06 PM		4/30/2018 3:20 PM		Christopher Emig	M-SIO		7242713476				No Water	Completed
Penn Estates		209 SUMMERTON CIRCLE DR	5/7/2018 11:32 AM		5/7/2018 8:00 PM		Sylvia Jackson	M-SIO	5/7/2018 4:20 PM	8872167179			Chris Emig	General Investigation	Completed
Penn Estates		435 SOMERSET DR	5/7/2018 10:02 AM		5/8/2018 8:00 PM		Sandy Torrez	M-SIO	5/8/2018 12:00 AM	6033750142				Discolored Water	Completed
Penn Estates		1163 KENSINGTON DR	5/8/2018 3:56 PM		5/9/2018 8:00 PM		Courtney Cleveland	HIBILL	5/9/2018 9:28 AM	7705482599			Chris Emig		Completed
Penn Estates		7147 PINE GROVE DR	5/11/2018 12:46 PM		5/11/2018 12:00 PM		Christopher Emig	M-SIO	5/11/2018 12:10 PM	0960233864			Chris Emig	General Investigation	Completed
Penn Estates		7132 PINE GROVE DR	4/25/2018 2:06 PM		5/11/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	5/11/2018 12:00 PM	0740082835				Discolored Water	Completed
Penn Estates		1189 KENSINGTON DR	5/21/2018 7:12 AM		5/19/2018 6:00 PM		George Rodriguez	M-SIO		5205666483				General Investigation	Completed
Penn Estates		6232 WILLOWICKE TER	5/21/2018 7:19 AM		5/20/2018 8:00 AM		George Rodriguez	M-SIO	5/20/2018 12:00 PM	3362762686			George Rodriguez	General Investigation	Completed
Penn Estates		110 CLOVER LN	5/21/2018 12:19 PM		5/20/2018 12:00 PM		George Rodriguez	M-SIO		0951207753				General Investigation	Completed
Penn Estates		5122 SUNBURY DRIVE	5/24/2018 9:43 AM		5/21/2018 9:00 AM		Christopher Emig	M-SIO		1723811714				General Investigation	Completed
Penn Estates		1156 WOODLAND DR	5/21/2018 9:23 AM		5/22/2018 8:00 PM		Courtney Cleveland	M-SIO	5/22/2018 12:00 PM	1652931099			George Rodriguez	General Investigation	Completed
Penn Estates		266 OVERLOOK DR	6/4/2018 9:36 AM		6/4/2018 8:00 PM		Roslyn Lide-Miller	M-SIO		0743831598				Water Service Line Break	Completed
Penn Estates		304 ROBINWOOD TER	6/5/2018 1:33 AM		6/5/2018 1:00 PM		Christopher Emig	M-SIO	6/5/2018 3:00 PM	7767258870			George Rodriguez	High or Low Pressure in the Water	Completed
Penn Estates		129 SUMMERTON CIRCLE	6/7/2018 10:00 AM		6/7/2018 9:00 AM		Christopher Emig	M-SIO		4900571401				High or Low Pressure in the Water	Completed
Penn Estates		209 MERCEDES CT	6/11/2018 12:09 PM		6/12/2018 12:09 PM		Vanessa Brown	HIBILL	6/12/2018 12:00 PM	6085009651					Completed
Penn Estates		5107 QUAIL LN	6/14/2018 4:29 PM		6/13/2018 3:00 PM		Christopher Emig	M-SIO		8355862397				General Investigation	Completed
Penn Estates		1805 JENNIFER DR	6/4/2018 10:36 AM		6/13/2018 8:00 PM		Courtney Cleveland	M-SIO	6/13/2018 12:00 PM	4339672978			George Rodriguez	General Investigation	Completed
Penn Estates		139 SANDLEWOOD DR	6/12/2018 11:24 AM		6/13/2018 8:00 PM		Dominique Greenfield	M-SIO	6/13/2018 12:00 PM	1979647002				No Water	Completed
Penn Estates		146 LOCUST DR	6/14/2018 3:27 PM		6/14/2018 4:20 PM		Christopher Emig	M-SIO		6746809500				General Investigation	Completed
Penn Estates		151 RIVERBEND TER	6/22/2018 3:18 PM		6/16/2018 7:00 PM		George Rodriguez	M-SIO		7288690951				General Investigation	Completed
Penn Estates		1321 STERLING DR	6/19/2018 11:47 AM		6/18/2018 12:00 AM		Courtney Cleveland	HIBILL	6/18/2018 12:00 PM	2864564733			George Rodriguez		Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		1321 STERLING DR	6/13/2018 11:47 AM		6/18/2018 12:00 AM			Courtney Cleveland	HIBILL	6/18/2018 12:00 PM	2864564733		George Rodriguez		Completed
Penn Estates		3285 GREENBRIAR DR	6/18/2018 11:59 AM		6/19/2018 11:59 AM			Carl Crutchfield	HIBILL	6/19/2018 12:00 PM	5627601090		George Rodriguez		Completed
Penn Estates		1138 SUMMIT TER	6/19/2018 11:38 AM		6/19/2018 8:00 PM			Roslyn Lide-Miller	M-SIO		5776709705			Water Service Line Break	Completed
Penn Estates		4103 TRILLIUM TER	6/28/2018 4:00 PM		6/28/2018 4:20 PM			Christopher Emig	M-SIO		6472533599			General Investigation	Completed
Penn Estates		4103 TRILLIUM TER	6/28/2018 11:12 AM		6/28/2018 8:00 PM			Roslyn Lide-Miller	M-SIO	6/28/2018 2:30 PM	6477702076		Justin Radjavitch	Water Service Line Break	Completed
Penn Estates		483 DEBORAH DR	6/26/2018 2:22 PM		6/29/2018 8:00 PM			Penny Merthie	M-SIO	6/29/2018 10:00 AM	4403675242		Justin Radjavitch	High or Low Pressure in the Water	Completed
Penn Estates		1156 WOODLAND DR	6/27/2018 11:26 AM		6/29/2018 8:00 PM			Courtney Cleveland	M-SIO	6/29/2018 12:00 AM	1654571589		Justin Radjavitch	Water Service Line Break	Completed
Penn Estates		147 HYLAND DR	6/29/2018 9:44 AM		6/29/2018 8:00 PM			Glenda Thompson	M-SIO	6/29/2018 2:00 AM	3614248517		Justin Radjavitch	Water Service Line Break	Completed
Penn Estates		147 HYLAND DR	7/2/2018 9:41 AM		7/2/2018 8:00 PM			Sylvia Jackson	M-SIO	7/2/2018 12:00 AM	3616053362			General Investigation	Completed
Penn Estates		237 SOMERSET DR	7/12/2018 7:44 AM		7/3/2018 2:00 PM			Christopher Emig	M-SIO		7404395953			General Investigation	Completed
Penn Estates		8213 PINE GROVE DR	7/2/2018 8:43 AM		7/3/2018 8:00 PM			Amber Melendez	HIBILL	7/3/2018 12:00 PM	4756830747				Completed
Penn Estates		138 PASQUIN DR	7/3/2018 7:52 AM		7/3/2018 8:00 PM			Amber Melendez	M-SIO	7/3/2018 9:00 AM	1918095454		Vincent Varuolo	No Water	Completed
Penn Estates		3217 WOODCHIP LN	6/25/2018 9:43 AM		7/6/2018 8:00 PM			Amber Melendez	M-SIO	7/6/2018 12:00 AM	8611196566			General Investigation	Completed
Penn Estates		104 GROUSE CT	7/6/2018 4:01 PM		7/6/2018 8:00 PM			Shonte Campbell	M-SIO	7/6/2018 12:00 PM	5854055839		Mike Davison	Water Service Line Break	Completed
Penn Estates		206 HYLAND DR	7/2/2018 8:23 AM		7/9/2018 8:00 PM			Sylvia Jackson	HIBILL	7/9/2018 12:00 PM	8020670791		Mike Davison		Completed
Penn Estates		5312 DELIA TER	7/6/2018 12:57 PM		7/9/2018 8:00 PM			Josephine Krell	HIBILL	7/9/2018 12:00 PM	2896848322				Completed
Penn Estates		135 SANDLEWOOD DR	7/6/2018 9:28 AM		7/10/2018 8:00 PM			Amber Melendez	M-SIO	7/10/2018 12:00 PM	8772612613			General Investigation	Completed
Penn Estates		105 RUNNYMEDE DR	7/6/2018 11:05 AM		7/10/2018 8:00 PM			Roslyn Lide-Miller	HIBILL	7/10/2018 12:00 PM	2996358538		Mike Davison		Completed
Penn Estates		105 RUNNYMEDE DR	7/6/2018 11:05 AM		7/10/2018 8:00 PM			Roslyn Lide-Miller	HIBILL	7/10/2018 12:00 PM	2996358538		Mike Davison		Completed
Penn Estates		3217 WOODCHIP LN	7/9/2018 9:50 AM		7/10/2018 8:00 PM			Reginald Jerome	M-SIO	7/10/2018 1:00 PM	8617012853		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		3145 GREENBRIAR DR	7/11/2018 10:27 AM		7/12/2018 8:00 PM			Josephine Krell	M-SIO	7/12/2018 12:00 PM	1540611095		Mike Davison	Water Service Line Break	Completed
Penn Estates		354 OVERLOOK DR	7/11/2018 1:45 PM		7/13/2018 8:00 PM			Amber Melendez	M-SIO	7/13/2018 12:00 PM	8447538231		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		274 SOMERSET DR	7/13/2018 1:06 PM		7/13/2018 8:00 PM			Carl Crutchfield	M-SIO	7/16/2018 12:00 PM	9551308293		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		4103 TRILLIUM TER	7/13/2018 1:55 PM		7/16/2018 8:00 PM			Linette Orengo	M-SIO	7/16/2018 12:00 PM	6474305439		Mike Davison	Water Service Line Break	Completed
Penn Estates		131 SANDLEWOOD DR	7/16/2018 12:01 PM		7/17/2018 6:00 PM			Ewan Dehnert	M-SIO	7/17/2018 11:00 AM	9673080252		Vincent Varuolo	Lawn Repair for Water Breaks	Completed
Penn Estates		355 OVERLOOK DR	8/9/2018 2:32 PM		7/23/2018 12:00 AM			Christopher Emig	M-SIO		0055385371			General Investigation	Completed
Penn Estates		1199 WOODLAND DR	7/20/2018 2:17 PM		7/25/2018 8:00 PM			Reginald Jerome	HIBILL	7/25/2018 12:00 AM	4197237852		Mike Davison		Completed
Penn Estates		3303 STONEHENGE DR	7/23/2018 1:18 PM		7/25/2018 8:00 PM			Shanika Simmons	M-SIO	7/25/2018 12:00 AM	3238493149		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		109 SUNDEW DR	7/30/2018 1:39 PM		7/31/2018 8:00 PM			Amber Melendez	M-SIO	7/31/2018 12:00 AM	7575252093		Justin Radjavitch	Water Service Line Break	Completed
Penn Estates		2034 CANDLEWOOD DR	8/6/2018 2:09 PM		8/7/2018 8:00 PM			Amber Melendez	M-SIO	8/7/2018 12:00 AM	6178462398		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		1189 WOODLAND DR	8/7/2018 2:00 PM		8/7/2018 8:00 PM			Carl Crutchfield	M-SIO	8/7/2018 12:00 AM	9889046372		Chris Emig	Water Service Line Break	Completed
Penn Estates		318 ROBINWOOD TER	8/7/2018 1:48 PM		8/8/2018 8:00 PM			Penny Merthie	HIBILL	8/8/2018 12:00 AM	2074379236		Mike Davison		Completed
Penn Estates		459 LAKESIDE DR	8/13/2018 3:38 PM		8/13/2018 8:00 PM			Sylvia Jackson	M-SIO	8/14/2018 12:00 AM	7851646451		Mike Davison	General Investigation	Completed
Penn Estates		161 RUNNYMEADE DR	8/10/2018 10:40 AM		8/14/2018 8:00 PM			Whitney Stewart	M-SIO	8/13/2018 12:00 AM	2383027840		Chris Emig	General Investigation	Completed
Penn Estates		173 HYLAND DR	8/14/2018 7:41 AM		8/14/2018 8:00 PM			Glenda Thompson	M-SIO	8/14/2018 12:00 AM	0908118551		Mike Davison	Discolored Water	Completed
Penn Estates		115 RIVERBEND TER	8/14/2018 3:57 PM		8/16/2018 8:00 PM			Linette Orengo	HIBILL	8/16/2018 12:00 AM	5679789880		Justin Radjavitch		Completed
Penn Estates		1204 BRENTWOOD DR	8/16/2018 3:51 PM		8/16/2018 8:00 PM			Amber Melendez	M-SIO	8/17/2018 12:00 AM	1168140482		Mike Davison	Water Service Line Break	Completed
Penn Estates		1204 BRENTWOOD DR	8/16/2018 3:51 PM		8/16/2018 8:00 PM			Amber Melendez	M-SIO	8/17/2018 12:00 AM	1168140482		Mike Davison	Water Service Line Break	Completed
Penn Estates		1204 BRENTWOOD DR	8/16/2018 3:51 PM		8/16/2018 8:00 PM			Amber Melendez	M-SIO	8/17/2018 12:00 AM	1168140482		Mike Davison	Water Service Line Break	Completed
Penn Estates		451 HYLAND DR	8/17/2018 8:53 AM		8/20/2018 8:00 PM			Roslyn Lide-Miller	HIBILL	8/20/2018 12:00 AM	8597253601		Mike Davison		Completed
Penn Estates		3217 WOODCHIP LN	8/20/2018 1:11 PM		8/20/2018 8:00 PM			Brittany Waremberg	M-SIO	8/20/2018 12:00 AM	8619631121		Justin Radjavitch	Clogged Sewer	Completed
Penn Estates		2306 BURNTWOOD DR	8/20/2018 9:59 AM		8/21/2018 8:00 PM			Roslyn Lide-Miller	HIBILL	8/21/2018 12:00 AM	2698983283		Mike Davison		Completed
Penn Estates		253 SANDLEWOOD DR	8/23/2018 8:22 AM		8/24/2018 8:00 PM			Roslyn Lide-Miller	HIBILL	8/24/2018 12:00 AM	3623992656		Mike Davison		Completed
Penn Estates		296 SOMERSET DR	8/27/2018 8:46 AM		8/27/2018 8:46 AM			Dominique Greenfield	M-SIO	8/27/2018 12:00 AM	3924991496		Mike Davison	Water Service Line Break	Completed
Penn Estates		130 CLOVER LN BLOCK	8/27/2018 1:34 PM		8/28/2018 12:00 AM			David Jones	M-SIO	8/28/2018 12:00 AM	6663493073		Mike Davison	Water Service Line Break	Completed
Penn Estates		425 SOMERSET DR	8/29/2018 11:00 PM		8/29/2018 11:24 PM			Christopher Emig	M-SIO		4828866134			General Investigation	Completed
Penn Estates		8216 WOODCHUCK CT	8/30/2018 10:51 PM		8/30/2018 9:30 PM			Lucy User	M-SIO	8/30/2018 12:00 AM	5893861090		Chris Emig	General Investigation	Completed
Penn Estates		443 HYLAND DR	8/31/2018 10:57 AM		8/31/2018 8:00 PM			Whitney Stewart	M-SIO	8/31/2018 12:00 AM	0507892843		Mike Davison	No Water	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		457 SOMERSET DR	9/18/2018 3:16 PM		9/18/2018 3:42 PM			Lucy User	M-SIO	9/18/2018 12:00 AM	9730027537		Justin Radjavich	General Investigation	Completed
Penn Estates		205 SUMMERTON CIR	9/17/2018 3:13 PM		9/18/2018 8:00 PM			Gwendolyn Hill	HIBILL	9/18/2018 12:00 AM	6076631243		Mike Davison		Completed
Penn Estates		249 OVERLOOK DR	9/21/2018 10:10 AM		9/21/2018 8:00 PM			Courtney Cleveland	M-SIO	9/21/2018 12:00 AM	4594322532		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		339 FERNWOOD DR	9/24/2018 7:15 AM		9/24/2018 8:00 PM			Glenda Thompson	M-SIO	9/24/2018 12:00 AM	9566210735		Mike Davison	No Water	Completed
Penn Estates		268 JULIAN TER	9/27/2018 7:26 AM		9/27/2018 8:00 PM			Amber Melendez	M-SIO	9/27/2018 12:00 AM	5210757877		Mike Davison	Clogged Sewer	Completed
Penn Estates		6228 WILLOWICKE TER	10/2/2018 8:51 AM		10/2/2018 8:00 PM			Josephine Krell	M-SIO	10/2/2018 12:00 AM	0467712699		Mike Davison	Water Service Line Break	Completed
Penn Estates		1182 HUNTERS WOODS DR	10/2/2018 7:19 AM		10/3/2018 8:00 PM			Lisa Silva	M-SIO	10/3/2018 12:48 PM	8895676182		Mike Davison	General Investigation	Completed
Penn Estates		6105 BERWOOD TER	10/10/2018 5:45 PM		10/10/2018 8:30 PM			Christopher Emig	M-SIO		8669500265			General Investigation	Completed
Penn Estates		1288 BRENTWOOD DR	10/10/2018 8:09 AM		10/10/2018 8:00 PM			Gwendolyn Hill	M-SIO	10/17/2018 12:00 AM	6856927165		Mike Davison	General Investigation	Completed
Penn Estates		351 HYLAND DR	10/11/2018 12:06 PM		10/11/2018 8:00 PM			Glenda Thompson	M-SIO	10/11/2018 12:00 AM	2150304416		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		133 RUNNYMEDE DR	10/11/2018 1:26 PM		10/11/2018 8:00 PM			Gwendolyn Hill	M-SIO	10/11/2018 12:00 AM	8091491936		Mike Davison	No Water	Completed
Penn Estates		133 RUNNYMEDE DR	10/12/2018 10:53 AM		10/12/2018 8:00 PM			Shanika Simmons	M-SIO	10/15/2018 12:00 AM	8099748401		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		277 SOMERSET DR	10/16/2018 11:31 AM		10/17/2018 8:00 PM			Glenda Thompson	HIBILL	10/17/2018 12:00 AM	5165581482		Mike Davison		Completed
Penn Estates		1155 WOODLAND DR	10/17/2018 11:32 AM		10/17/2018 8:00 PM			Jerrie Hoffman	M-SIO	10/18/2018 12:00 AM	6671937634		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		6248 BLUE BEECH DR	10/22/2018 10:15 AM		10/22/2018 8:00 PM			Gwendolyn Hill	M-SIO	10/22/2018 12:00 AM	2692680487		Mike Davison	General Investigation	Completed
Penn Estates		1237 BRENTWOOD DR	10/22/2018 8:44 AM		10/23/2018 8:00 PM			Crystal Woodard	M-SIO	10/24/2018 12:00 AM	4892381354		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		6229 WOODCHUCK CT	10/22/2018 3:45 PM		10/23/2018 8:00 PM			Amber Melendez	M-SIO	10/23/2018 12:00 AM	5109749473			Water Service Line Break	Completed
Penn Estates		5205 NATUREVIEW RD	10/23/2018 10:16 AM		10/26/2018 8:00 PM			Penney Merthie	M-SIO	10/26/2018 12:00 AM	6392392218		Justin Radjavich	High or Low Pressure in the Water	Completed
Penn Estates		167 HYLAND DR	10/25/2018 10:44 AM		10/26/2018 8:00 PM			Vanessa Robinson	HIBILL	10/26/2018 12:00 AM	5019960575		Mike Davison		Completed
Penn Estates		1111 KENSINGTON DR	10/29/2018 8:18 AM		10/30/2018 8:00 PM			Stephanie Muniz	HIBILL	10/30/2018 12:00 AM	9816349149		Mike Davison		Completed
Penn Estates		171 SUMMERTON CIRCLE DR	10/30/2018 1:08 PM		10/30/2018 8:00 PM			Courtney Cleveland	M-SIO	10/30/2018 12:00 AM	9681408557		Mike Davison	No Water	Completed
Penn Estates		170 SUMMERTON CIRCLE DR	10/30/2018 1:15 PM		10/30/2018 8:00 PM			Courtney Cleveland	M-SIO	10/30/2018 12:00 AM	2590666973		Mike Davison	No Water	Completed
Penn Estates		170 SUMMERTON CIRCLE DR	10/30/2018 1:15 PM		10/30/2018 8:00 PM			Courtney Cleveland	M-SIO	10/30/2018 12:00 AM	2590666973		Mike Davison	No Water	Completed
Penn Estates		148 HYLAND DR	10/26/2018 2:54 PM		10/31/2018 8:00 PM			Jennifer Akers	M-SIO	10/31/2018 12:00 AM	8346110184		Justin Radjavich	Water Service Line Break	Completed
Penn Estates		1307 DELLWOOD CT	10/30/2018 2:00 PM		11/1/2018 8:00 PM			Josephine Krell	M-SIO	11/1/2018 12:00 AM	6351808898		Justin Radjavich	Repair Road	Completed
Penn Estates		1715 WINONA TER	10/31/2018 9:35 AM		11/1/2018 8:00 PM			Josephine Krell	M-SIO	11/1/2018 12:00 AM	7492490530		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		459 LAKESIDE DR	10/31/2018 3:29 PM		11/1/2018 8:00 PM			Jerrie Hoffman	M-SIO	11/1/2018 12:00 AM	7859079293		Justin Radjavich	Water Service Line Break	Completed
Penn Estates		1426 MELROSE TER	11/1/2018 12:53 PM		11/1/2018 8:00 PM			Shonte Campbell	M-SIO	11/2/2018 12:00 AM	3416570258		Mike Davison	No Water	Completed
Penn Estates		5306 DELIA TER	11/1/2018 3:32 PM		11/1/2018 8:00 PM			Jerrie Hoffman	M-SIO	11/2/2018 12:00 AM	2999860722		Mike Davison	Water Service Line Break	Completed
Penn Estates		4123 ROSEWOOD TER	11/5/2018 8:04 AM		11/5/2018 8:00 PM			Amber Melendez	M-SIO	11/5/2018 12:00 AM	0477658793		Chris Emig	No Water	Completed
Penn Estates		1147 KENSINGTON DR	11/5/2018 9:15 AM		11/5/2018 8:00 PM			Sandra Soto	M-SIO	11/5/2018 12:00 AM	4114035599		Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		184 HYLAND DR	11/6/2018 3:05 PM		11/6/2018 10:00 AM			Lucy User	M-SIO	12/4/2018 12:00 AM	2522991239		Chris Emig	General Investigation	Completed
Penn Estates		119 RUNNYMEDE DR	11/5/2018 9:09 AM		11/6/2018 8:00 PM			Gwendolyn Hill	HIBILL	11/6/2018 12:00 AM	0901137648		Mike Davison		Completed
Penn Estates		126 SUMMERTON CIRCLE	11/6/2018 12:41 PM		11/6/2018 8:00 PM			Vanessa Brown	M-SIO	11/6/2018 12:00 AM	7303722281		Justin Radjavich	High or Low Pressure in the Water	Completed
Penn Estates		414 HYLAND DR	11/6/2018 3:18 PM		11/6/2018 8:00 PM			David Jones	M-SIO	11/7/2018 12:00 AM	9681039242		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		1291 KENSINGTON DR	11/11/2018 2:30 PM		11/11/2018 12:30 PM			Lucy User	M-SIO	2/22/2019 12:00 AM	9620168718		Chris Emig	General Investigation	Completed
Penn Estates		477 SOMERSET DR	11/12/2018 8:34 AM		11/12/2018 8:00 PM			Vanessa Brown	M-SIO	11/12/2018 12:00 AM	0142883731		Justin Radjavich	Sewer Miscellaneous Complaint	Completed
Penn Estates		114 RESTON DR	11/13/2018 10:02 AM		11/13/2018 8:00 PM			Carl Crutchfield	M-SIO	11/13/2018 12:00 AM	8078339812		Mike Davison	Water Service Line Break	Completed
Penn Estates		3194 GREENBRIAR DR	11/14/2018 2:23 PM		11/14/2018 8:00 PM			Amber Melendez	M-SIO	11/15/2018 12:00 AM	6364964421		Mike Davison	Water Service Line Break	Completed
Penn Estates		1238 KENSINGTON DR	11/16/2018 3:21 PM		11/19/2018 8:00 PM			Amber Melendez	HIBILL	11/19/2018 12:00 AM	0340275057		Mike Davison		Completed
Penn Estates		106 MAYFIELD CT	11/21/2018 2:20 PM		11/21/2018 8:00 PM			Amber Melendez	M-SIO	11/21/2018 12:00 AM	8535360710		Mike Davison	No Water	Completed
Penn Estates		134 RESTON DR	11/22/2018 5:30 PM		11/22/2018 4:48 PM			Lucy User	M-SIO	11/22/2018 12:00 AM	8566017581		Chris Emig	General Investigation	Completed
Penn Estates		106 MAYFIELD CT	11/21/2018 2:58 PM		11/26/2018 8:00 PM			Vanessa Brown	M-SIO	11/26/2018 12:00 AM	8538952631		Vincent Varuolo	No Water	Completed
Penn Estates		3317 GREENBRIAR DR	11/30/2018 7:23 AM		11/30/2018 8:00 PM			Amber Melendez	M-SIO	11/30/2018 12:00 AM	1438439037		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		452 SOMERSET DR	12/10/2018 3:10 PM		12/8/2018 9:00 AM			Lucy User	M-SIO	12/8/2018 12:00 AM	1688883939		Justin Radjavich	General Investigation	Completed
Penn Estates		337 CLICKO LN	12/10/2018 12:30 PM		12/10/2018 12:26 PM			Lucy User	M-SIO	12/10/2018 12:00 AM	6237091147		Sean Bankos	General Investigation	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		142 SOMERSET DR	12/10/2018 10:02 AM		12/11/2018 8:00 PM		Jennifer Akers	HIBILL		12/11/2018 12:00 AM	9020436163		Sean Bankos		Completed
Penn Estates		1212 KENSINGTON DR	12/17/2018 9:26 AM		12/17/2018 8:00 PM		Sandra Soto	M-SIO		12/17/2018 12:00 AM	0590656642		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		130 SANDLEWOOD DR	12/26/2018 7:32 AM		12/26/2018 8:00 PM		Shorte Campbell	M-SIO		12/26/2018 12:00 AM	2913333702		Mike Davison	Water Service Line Break	Completed
Penn Estates		125 RESTON DR	1/4/2019 11:45 AM		1/4/2019 12:39 PM		Lucy User	M-SIO		1/4/2019 11:45 AM	1061613627		Justin Radjvitch	General Investigation	Completed
Penn Estates		6250 BLUE BEECH DR	1/5/2019 6:35 AM		1/4/2019 1:00 PM		Lucy User	M-SIO		1/4/2019 12:00 AM	4997599681		Chris Emig	General Investigation	Completed
Penn Estates		127 HYLAND DR	1/4/2019 3:34 PM		1/4/2019 4:00 PM		Christopher Emig	M-SIO			0523005861			General Investigation	Completed
Penn Estates		122 CLOVER LN	1/4/2019 12:26 PM		1/4/2019 8:00 PM		Jerrie Hoffman	M-SIO		1/7/2019 12:00 AM	1465398129		Justin Radjvitch	High or Low Pressure in the Water	Completed
Penn Estates		136 CLOVER LN	1/9/2019 12:15 PM		1/9/2019 8:00 PM		Jerrie Hoffman	M-SIO		1/9/2019 12:00 AM	7849030645		Mike Davison	Water Service Line Break	Completed
Penn Estates		154 SUMMERTON CIRCLE DR	1/10/2019 9:38 AM		1/10/2019 8:00 PM		Gwendolyn Hill	M-SIO		1/11/2019 12:00 AM	4295287247		Mike Davison	No Water	Completed
Penn Estates		5309 DELIA TER	1/11/2019 11:01 AM		1/11/2019 12:00 PM		Lucy User	M-SIO		1/11/2019 12:00 AM	5403110264		Mike Davison	General Investigation	Completed
Penn Estates		1135 SUMMIT TER	1/11/2019 7:04 AM		1/11/2019 8:00 PM		Roslyn Lide-Miller	M-SIO		1/11/2019 12:00 AM	9404502647		Justin Radjvitch	No Water	Completed
Penn Estates		6242 BLUE BEECH DR	12/23/2019 2:43 PM		1/13/2019 12:00 AM		Patricia Reyes	M-SIO		1/13/2020 7:51 AM	9697991402		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		452 SOMERSET DR	1/13/2019 10:55 PM		1/13/2019 10:40 AM		Lucy User	M-SIO		1/12/2019 12:00 AM	1696098211		Chris Emig	General Investigation	Completed
Penn Estates		1299 BRENTWOOD DR	12/13/2019 9:32 AM		1/13/2019 8:00 PM		Kaitlynn Gilbert	M-SIO		1/13/2020 7:52 AM	6748507339		Sean Bankos	Inspection	Completed
Penn Estates		1321 BURNSIDE TER	12/13/2019 12:33 PM		1/13/2019 8:00 PM		Zakia Boudin	M-SIO		1/13/2020 7:51 AM	6896342482		Sean Bankos	General Investigation	Completed
Penn Estates		163 HYLAND DR	12/13/2019 1:28 PM		1/13/2019 8:00 PM		Zakia Boudin	M-SIO		1/13/2020 7:51 AM	4117074273		Sean Bankos	General Investigation	Completed
Penn Estates		163 HYLAND DR	12/13/2019 1:28 PM		1/13/2019 8:00 PM		Zakia Boudin	M-SIO		1/13/2020 7:51 AM	4117074273		Sean Bankos	General Investigation	Completed
Penn Estates		3238 GREENBRIAR DR	1/14/2019 11:32 AM		1/14/2019 8:00 PM		Brittany Warembour	M-SIO		1/14/2019 12:00 AM	1431974254		Mike Davison	No Water	Completed
Penn Estates		1256 KENSINGTON DR	1/14/2019 1:45 PM		1/15/2019 8:00 PM		Brittany Warembour	HIBILL		1/15/2019 12:00 AM	4742545035		Sean Bankos		Completed
Penn Estates		3412 CRESTWOOD DR	1/21/2019 11:15 AM		1/21/2019 8:00 PM		Gwendolyn Hill	M-SIO		1/21/2019 12:00 AM	1254628945		Mike Davison	General Investigation	Completed
Penn Estates		198 SOMERSET DR	1/22/2019 11:34 AM		1/22/2019 8:00 PM		Gwendolyn Hill	M-SIO		1/22/2019 12:00 AM	3560056100		Mike Davison	General Investigation	Completed
Penn Estates		317 Penn Estates	1/23/2019 11:48 AM		1/23/2019 8:00 PM		Roslyn Lide-Miller	M-SIO		1/23/2019 12:00 AM	3337665586		Sean Bankos	Water Service Line Break	Completed
Penn Estates		2207 MARCEL CT	1/23/2019 12:35 PM		1/23/2019 8:00 PM		Gwendolyn Hill	M-SIO		1/24/2019 12:00 AM	2193121478		Mike Davison	General Investigation	Completed
Penn Estates		211 MERCEDES CT	1/23/2019 1:42 PM		1/23/2019 8:00 PM		Shanika Simmons	M-SIO		1/23/2019 12:00 AM	4180285105		Justin Radjvitch	General Investigation	Completed
Penn Estates		350 SOMERSET DR	1/24/2019 3:18 PM		1/25/2019 8:00 PM		Sabrena Cooper	M-SIO		1/25/2019 12:00 AM	0444486383		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		210 LELAND TER	1/25/2019 12:01 PM		1/25/2019 8:00 PM		Vanessa Brown	M-SIO		1/25/2019 12:00 AM	9785368588		Mike Davison	General Investigation	Completed
Penn Estates		127 RIVERBEND TER	1/25/2019 3:42 PM		1/25/2019 8:00 PM		Gwendolyn Hill	M-SIO		1/25/2019 12:00 AM	7974941403		Mike Davison	General Investigation	Completed
Penn Estates		1278 BRENTWOOD DR	1/28/2019 9:35 AM		1/26/2019 3:30 PM		Lucy User	M-SIO		1/28/2019 9:35 AM	1498284726		Mike Davison	General Investigation	Completed
Penn Estates		254 OVERLOOK DR	1/28/2019 9:50 AM		1/28/2019 3:40 PM		Lucy User	M-SIO		1/28/2019 12:00 AM	9341234514		Mike Davison	General Investigation	Completed
Penn Estates		5119 LAKE DR	1/28/2019 10:05 AM		1/26/2019 3:50 PM		Lucy User	M-SIO		1/26/2019 12:00 AM	9432602118		Mike Davison	General Investigation	Completed
Penn Estates		3307 GREENBRIAR DR	1/28/2019 10:10 AM		1/27/2019 8:45 AM		Lucy User	M-SIO		1/27/2019 12:00 AM	6131098917		Mike Davison	General Investigation	Completed
Penn Estates		165 SUMMERTON CIRCLE DR	1/28/2019 10:53 AM		1/28/2019 8:00 PM		Isabel Ceballos	M-SIO		1/28/2019 12:00 AM	9681355549		Justin Radjvitch	Taste or Odor in the Water	Completed
Penn Estates		384 SOMERSET DR	1/29/2019 12:56 PM		1/29/2019 8:00 PM		Carl Crutchfield	M-SIO		1/29/2019 12:00 AM	9538297766		Mike Davison	General Investigation	Completed
Penn Estates		350 SOMERSET DR	1/29/2019 10:07 AM		1/30/2019 6:00 PM		Stephanie Muniz	M-SIO		1/31/2019 12:00 AM	0446572962		Mike Davison	General Investigation	Completed
Penn Estates		1313 BURNSIDE TER	1/30/2019 1:05 PM		1/30/2019 8:00 PM		Sandra Soto	M-SIO		1/30/2019 12:00 AM	0699450483		Justin Radjvitch	Water Miscellaneous Complaint	Completed
Penn Estates		201 HYLAND DR	1/31/2019 3:35 AM		1/31/2019 7:00 AM		Lucy User	M-SIO		1/31/2019 12:00 AM	2103789493		Chris Emig	General Investigation	Completed
Penn Estates		205 HYLAND DR	2/1/2019 3:15 PM		1/31/2019 2:58 PM		Lucy User	M-SIO		1/31/2019 12:00 AM	2009806238		Justin Radjvitch	General Investigation	Completed
Penn Estates		1149 WOODLAND DR	1/31/2019 8:18 AM		1/31/2019 8:00 PM		Courtney Cleveland	M-SIO		1/31/2019 12:00 AM	3789711626		Mike Davison	General Investigation	Completed
Penn Estates		112 MAYFIELD CT	2/1/2019 4:49 PM		2/1/2019 1:00 PM		Christopher Emig	M-SIO		2/1/2019 12:00 AM	0539200041		Chris Emig	General Investigation	Completed
Penn Estates		2106 SUNSET TER	2/1/2019 12:46 PM		2/1/2019 8:00 PM		Shanika Simmons	M-SIO		2/1/2019 12:00 AM	6982353053		Mike Davison	Sewer Service Line Break	Completed
Penn Estates		456 SOMERSET DR	2/3/2019 10:15 AM		2/4/2019 9:50 AM		Lucy User	M-SIO		2/4/2019 12:00 AM	7053788433		Chris Emig	General Investigation	Completed
Penn Estates		269 OVERLOOK DR	2/2/2019 2:35 PM		2/4/2019 1:50 PM		Lucy User	M-SIO		2/4/2019 12:00 AM	2750316024		Chris Emig	General Investigation	Completed
Penn Estates		452 SOMERSET DR	2/1/2019 7:11 AM		2/4/2019 3:00 PM		Glenda Thompson	M-SIO		2/4/2019 12:00 AM	1690390673		Chris Emig	No Water	Completed
Penn Estates		452 SOMERSET DR	2/4/2019 2:19 PM		2/4/2019 6:00 PM		Ewan Dehnert	M-SIO		2/4/2019 4:22 PM	1695023819		Chris Emig	High or Low Pressure in the Water	Completed
Penn Estates		1163 KENSINGTON DR	2/4/2019 7:10 PM		2/4/2019 6:20 PM		Lucy User	M-SIO		2/4/2019 12:00 AM	7700214860		Chris Emig	General Investigation	Completed
Penn Estates		1427 MELROSE TER	2/1/2019 10:00 PM		2/4/2019 9:40 PM		Lucy User	M-SIO		2/4/2019 12:00 AM	6907401436		Chris Emig	General Investigation	Completed
Penn Estates		1106 KENSINGTON DR	2/6/2019 12:45 PM		2/6/2019 9:40 AM		Lucy User	M-SIO		2/6/2019 12:00 AM	7225287145		Mike Davison	General Investigation	Completed
Penn Estates		329 FERNWOOD DR	2/6/2019 9:42 AM		2/6/2019 8:00 PM		Dominique Greenfield	M-SIO		2/6/2019 12:00 AM	3676321401		Chris Emig	Water Service Line Break	Completed
Penn Estates		3208 FOXDALE TER	2/6/2019 1:30 PM		2/6/2019 8:00 PM		Gwendolyn Hill	M-SIO		2/7/2019 12:00 AM	6222748910		Mike Davison	General Investigation	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		1313 BURNSIDE TER	2/7/2019 11:48 AM		2/8/2019 8:00 PM		Brittany Warembourg	M-SIO	M-SIO	2/8/2019 12:00 AM	0096587860		Mike Davison	Repair/Replace Meter Box	Completed
Penn Estates		104 RIVERBEND TER	2/13/2019 9:50 AM		2/9/2019 12:22 PM		Lucy User	M-SIO	M-SIO	2/9/2019 12:00 AM	5491504059		Sean Bankos	General Investigation	Completed
Penn Estates		174 PASQUIN DR	2/11/2019 12:25 PM		2/11/2019 12:18 PM		Lucy User	M-SIO	M-SIO	2/22/2019 12:00 AM	5365626986		Chris Emig	General Investigation	Completed
Penn Estates		2076 CANDLEWOOD DR	2/5/2019 7:53 AM		2/11/2019 8:00 PM		Amber Melendez	HIBILL	M-SIO	2/11/2019 12:00 AM	6224688428		Mike Davison		Completed
Penn Estates		6245 WILLOWICKE TER	2/11/2019 7:53 AM		2/11/2019 8:00 PM		Amber Melendez	M-SIO	M-SIO	2/11/2019 12:00 AM	2754229200		Chris Emig	Water Service Line Break	Completed
Penn Estates		106 GROUSE CT	2/11/2019 1:16 PM		2/11/2019 8:00 PM		Glenda Thompson	M-SIO	M-SIO	2/11/2019 12:00 AM	3754494980		Mike Davison	Water Service Line Break	Completed
Penn Estates		450 SOMERSET DR	2/13/2019 11:37 AM		2/13/2019 8:00 PM		Jernie Hoffman	M-SIO	M-SIO	2/13/2019 12:00 AM	0791309642		Mike Davison	Water Service Line Break	Completed
Penn Estates		384 SOMERSET DR	2/14/2019 8:01 AM		2/14/2019 8:00 PM		Amber Melendez	M-SIO	M-SIO	2/14/2019 12:00 AM	9533390139		Mike Davison	Water Service Line Break	Completed
Penn Estates		321 FERNWOOD DR	2/18/2019 9:17 AM		2/18/2019 8:00 PM		Jennifer Akers	M-SIO	M-SIO	2/18/2019 12:00 AM	4478647329		Mike Davison	Water Service Line Break	Completed
Penn Estates		138 RESTON DR	2/20/2019 10:15 AM		2/20/2019 6:00 PM		Stephanie Muniz	M-SIO	M-SIO	2/20/2019 12:00 AM	1467419629		Mike Davison	Water Service Line Break	Completed
Penn Estates		418 DEBORAH DR	2/20/2019 11:10 AM		2/20/2019 8:00 PM		Crystal Woolard	M-SIO	M-SIO	2/21/2019 12:00 AM	0146973389		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		509 HALLET RD	2/20/2019 12:01 PM		2/20/2019 8:00 PM		Gwendolyn Hill	M-SIO	M-SIO	2/22/2019 12:00 AM	3227991964		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		110 GROUSE CT	2/20/2019 1:01 PM		2/20/2019 8:00 PM		Amber Melendez	M-SIO	M-SIO	2/20/2019 12:00 AM	0852891806		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		4105 ASHWOOD LANE	2/20/2019 2:41 PM		2/21/2019 8:00 PM		Vanessa Robinson	HIBILL	M-SIO	2/21/2019 12:00 AM	8805597605		Mike Davison		Completed
Penn Estates		128 BAYBERRY CT	2/21/2019 7:05 AM		2/21/2019 8:00 PM		Josephine Krell	M-SIO	M-SIO	2/21/2019 12:00 AM	2012479850		Mike Davison	Water Service Line Break	Completed
Penn Estates		3115 GREENBRIAR DR	2/22/2019 10:37 AM		2/22/2019 8:00 PM		Amber Melendez	M-SIO	M-SIO	2/22/2019 12:00 AM	4384546340		Mike Davison	No Water	Completed
Penn Estates		3116 GREENBRIAR DR	2/22/2019 10:47 AM		2/22/2019 8:00 PM		Shanika Simmons	M-SIO	M-SIO	2/22/2019 12:00 AM	6808069474		Mike Davison	Water Service Line Break	Completed
Penn Estates		3120 GREENBRIAR DR	2/22/2019 11:00 AM		2/22/2019 8:00 PM		Sandra Soto	M-SIO	M-SIO	2/22/2019 12:00 AM	6708447585		Mike Davison	No Water	Completed
Penn Estates		7142 PINE GROVE DR	2/22/2019 2:53 PM		2/22/2019 8:00 PM		Dominique Greenfield	M-SIO	M-SIO	2/22/2019 12:00 AM	1058928992		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3436 CRESTWOOD DR	2/27/2019 9:30 AM		2/23/2019 7:00 AM		Lucy User	M-SIO	M-SIO	2/23/2019 12:00 AM	6956687166		Sean Bankos	General Investigation	Completed
Penn Estates		1568 RESORT CLUB	3/5/2019 11:15 AM		2/23/2019 8:55 AM		Lucy User	M-SIO	M-SIO	2/23/2019 12:00 AM	8002553156		Sean Bankos	General Investigation	Completed
Penn Estates		330 SOMERSET DR	2/25/2019 10:00 AM		2/25/2019 8:00 PM		Amber Melendez	M-SIO	M-SIO	2/25/2019 12:00 AM	0944605886		Mike Davison	Water Service Line Break	Completed
Penn Estates		136 RESTON DR	2/26/2019 10:37 AM		2/26/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	M-SIO	2/26/2019 12:00 AM	9461817559		Mike Davison	Water Service Line Break	Completed
Penn Estates		126 SUNDEW DR	2/27/2019 3:30 PM		2/27/2019 8:00 PM		Tyiane Gray	M-SIO	M-SIO	2/28/2019 12:00 AM	5073819428		Mike Davison	No Water	Completed
Penn Estates		113 GROUSE CT	2/28/2019 7:05 AM		2/28/2019 8:00 PM		Amber Melendez	M-SIO	M-SIO	2/28/2019 12:00 AM	1057896616		Mike Davison	Water Service Line Break	Completed
Penn Estates		158 HYLAND DR	3/6/2019 8:10 AM		3/3/2019 4:33 AM		Alice Benton	M-SIO	M-SIO	3/3/2019 12:00 AM	8041024683		Mike Davison	General Investigation	Completed
Penn Estates		9117 RED BUD TER	3/11/2019 1:38 PM		3/9/2019 9:42 PM		Lucy User	M-SIO	M-SIO	3/11/2019 3:15 PM	0197541397		Sean Bankos	General Investigation	Completed
Penn Estates		1111 OAKFIELD TER	3/8/2019 1:05 PM		3/11/2019 1:05 PM		Shonte Campbell	HIBILL	M-SIO	3/11/2019 10:28 AM	6321754071		Mike Davison		Completed
Penn Estates		112 NOBLE LN	3/11/2019 1:10 PM		3/11/2019 8:00 PM		Sandra Soto	M-SIO	M-SIO	3/13/2019 2:00 PM	6883661692		Vincent Varuolo	Lawn Repair for Water Breaks	Completed
Penn Estates		484 LAKESIDE DR	3/15/2019 3:49 PM		3/15/2019 8:00 PM		Shonte Campbell	M-SIO	M-SIO	3/18/2019 10:02 AM	7064946507		Mike Davison	No Water	Completed
Penn Estates		5315 DELIA TER	3/19/2019 3:20 PM		3/19/2019 2:16 PM		Lucy User	M-SIO	M-SIO	3/20/2019 12:43 PM	7801508548		Mike Davison	General Investigation	Completed
Penn Estates		1185 KENSINGTON DR	3/26/2019 12:59 PM		3/23/2019 11:37 AM		Alice Benton	M-SIO	M-SIO	3/28/2019 7:22 AM	0302472777		Sean Bankos	General Investigation	Completed
Penn Estates		269 JULIAN TER	3/28/2019 7:57 AM		3/28/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	M-SIO	4/8/2019 1:15 PM	8705454007		Mike Davison	Water Service Line Break	Completed
Penn Estates		327 SOMERSET DR	3/29/2019 11:25 AM		4/2/2019 8:00 PM		Shanika Simmons	M-SIO	M-SIO	4/2/2019 8:26 AM	8154340135		Mike Davison	Repair/Replace Meter Box	Completed
Penn Estates		304 SOMERSET DR	4/4/2019 11:24 AM		4/4/2019 11:24 AM		Courthey Cleveland	HIBILL	M-SIO	4/4/2019 3:22 PM	4629173758		Sean Bankos		Completed
Penn Estates		228 SANDLEWOOD DR	4/4/2019 9:01 AM		4/4/2019 8:00 PM		Amber Melendez	M-SIO	M-SIO	4/4/2019 10:37 AM	3685653934		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		403 SOMERSET DR	4/8/2019 12:06 PM		4/8/2019 8:00 PM		Tina Richardson	M-SIO	M-SIO	4/10/2019 12:00 PM	2802616067		Sean Bankos	No Water	Completed
Penn Estates		341 CLICKO LN	4/9/2019 9:30 AM		4/9/2019 8:00 PM		Tyiane Gray	M-SIO	M-SIO	4/9/2019 12:54 PM	6131236592		Sean Bankos	Discolored Water	Completed
Penn Estates		327 SOMERSET DR	4/10/2019 8:32 AM		4/10/2019 8:32 AM		Courthey Cleveland	M-SIO	M-SIO	4/15/2019 11:44 AM	8156541262		Sean Bankos	No Water	Completed
Penn Estates		629 LAKESIDE DR	4/10/2019 4:06 PM		4/11/2019 8:00 PM		Sandra Soto	M-SIO	M-SIO	4/11/2019 11:25 AM	1110610565		Sean Bankos	Clogged Sewer	Completed
Penn Estates		5211 NATUREVIEW RD	4/15/2019 8:04 AM		4/15/2019 8:00 PM		Lorie Mayeski	M-SIO	M-SIO	4/15/2019 10:50 AM	0692200748		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		341 CLICKO LN	4/15/2019 11:43 AM		4/15/2019 8:00 PM		Dominique Greenfield	M-SIO	M-SIO	5/1/2019 9:52 AM	6136847441		Vincent Varuolo	No Water	Completed
Penn Estates		132 NOBLE LN	4/16/2019 2:29 PM		4/16/2019 8:00 PM		Sandra Soto	M-SIO	M-SIO	4/16/2019 3:59 PM	0510039475		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1320 DELLWOOD CT	4/19/2019 9:38 AM		4/22/2019 8:00 PM		Glenda Thompson	M-SIO	M-SIO	4/22/2019 1:35 PM	9054159303		Sean Bankos	Water Service Line Break	Completed
Penn Estates		480 SOMERSET DR	4/24/2019 10:54 AM		4/24/2019 8:00 PM		Gwendolyn Hill	M-SIO	M-SIO	4/25/2019 10:11 AM	1486740641		Mike Davison	General Investigation	Completed
Penn Estates		348 CLICKO LN	4/30/2019 4:12 PM		5/1/2019 8:00 PM		Amber Melendez	M-SIO	M-SIO	5/29/2019 2:40 PM	9327290000		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		341 CLICKO LN	5/6/2019 8:28 AM		5/6/2019 6:00 PM		Stephanie Muniz	M-SIO	M-SIO	5/8/2019 6:38 AM	6133962601		Vincent Varuolo	No Water	Completed
Penn Estates		477 DEBORAH DR	5/7/2019 9:03 AM		5/7/2019 8:00 PM		Gwendolyn Hill	M-SIO	M-SIO	5/7/2019 1:06 PM	2505711865		Sean Bankos	Water Miscellaneous Complaint	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		119 BAYBERRY CT	5/7/2019 1:53 PM		5/7/2019 8:00 PM		Shanika Simmons	M-SIO	5/7/2019 2:18 PM	2713502415			Mike Davison	General Investigation	Completed
Penn Estates		291 SOMERSET DR	5/7/2019 9:52 AM		5/8/2019 8:00 PM		Courtney Cleveland	M-SIO	5/31/2019 1:32 PM	4660963421			Mike Davison	Water Quality	Completed
Penn Estates		7109 PINE GROVE DR	5/8/2019 10:26 AM		5/8/2019 8:00 PM		Balkisson Dew	M-SIO	5/8/2019 11:04 AM	4972028215			Mike Davison	No Water	Completed
Penn Estates		5117 RED BUD TER	5/14/2019 10:39 AM		5/14/2019 8:00 PM		Shanika Wright	M-SIO	5/14/2019 11:50 AM	0197500443			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		4104 TRILLIUM TER	5/15/2019 3:31 PM		5/15/2019 8:00 PM		Dominique Greenfield	M-SIO	5/22/2019 6:45 AM	9071479265			Vincent Varuolo	Discolored Water	Completed
Penn Estates		291 SOMERSET DR	5/17/2019 9:18 AM		5/17/2019 6:00 PM		Stephanie Muniz	M-SIO	6/3/2019 11:35 AM	4863855727			Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		7121 PINE GROVE DR	5/21/2019 11:53 AM		5/21/2019 6:00 PM		Stephanie Muniz	M-SIO	5/21/2019 2:25 PM	1671317913			Sean Banks	Discolored Water	Completed
Penn Estates		2009 CANDLEWOOD DR	5/23/2019 10:01 AM		5/23/2019 8:00 PM		Courtney Cleveland	M-SIO	5/23/2019 10:40 AM	5459470685			Mike Davison	Water Service Line Break	Completed
Penn Estates		118 RESTON DR	5/28/2019 12:05 PM		5/24/2019 5:39 PM		Lucy User	M-SIO	5/28/2019 1:01 PM	4962308278			Sean Banks	General Investigation	Completed
Penn Estates		221 HYLAND DR	6/7/2019 1:49 PM		6/7/2019 8:00 PM		Sandra Soto	M-SIO	6/11/2019 9:27 AM	1091714779			Sean Banks	Clogged Sewer	Completed
Penn Estates		6130 WALES CT	6/7/2019 2:48 PM		6/7/2019 8:00 PM		Courtney Cleveland	M-SIO	6/10/2019 9:09 AM	9044274631			Mike Davison	No Water	Completed
Penn Estates		1188 WOODLAND DR	6/10/2019 8:42 AM		6/11/2019 6:00 AM		Kimberly Bennett	M-SIO	6/11/2019 1:20 PM	3739216205			Mike Davison	Repair/Replace Meter Box	Completed
Penn Estates		1320 DELLWOOD CT	6/12/2019 8:38 AM		6/12/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	6/12/2019 11:50 AM	9952208571			Mike Davison	Water Service Line Break	Completed
Penn Estates		157 PASQUIN DR	6/18/2019 1:30 PM		6/14/2019 5:59 PM		Lucy User	M-SIO	6/18/2019 1:45 PM	6999565333			Sean Banks	General Investigation	Completed
Penn Estates		269 JULIAN TER	6/13/2019 10:43 AM		6/14/2019 8:00 PM		Jerrrie Hoffman	HIBILL	6/14/2019 2:06 PM	8700219334			Mike Davison		Completed
Penn Estates		1211 HARMONY DR	6/17/2019 12:37 PM		6/17/2019 8:00 PM		Glenda Thompson	M-SIO	6/18/2019 10:10 AM	9432028444			Mike Davison	Discolored Water	Completed
Penn Estates		339 FERNWOOD DR	6/17/2019 3:26 PM		6/18/2019 8:00 PM		Courtney Cleveland	M-SIO	6/18/2019 10:31 AM	9564660198			Mike Davison	Taste or Odor in the Water	Completed
Penn Estates		1270 BRENTWOOD DR	6/19/2019 2:02 PM		6/19/2019 8:00 PM		Jennifer Akers	M-SIO	6/20/2019 11:10 AM	6190674310			Sean Banks	No Water	Completed
Penn Estates		218 JULIAN TER	6/24/2019 11:48 AM		6/24/2019 8:00 PM		Reginald Jerome	M-SIO	6/24/2019 12:56 PM	8321352982			Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		629 LAKESIDE DR	6/27/2019 11:49 AM		6/27/2019 8:00 PM		Courtney Cleveland	M-SIO	6/27/2019 1:04 PM	1112951485			Vincent Varuolo	No Water	Completed
Penn Estates		1256 KENSINGTON DR	7/1/2019 8:38 AM		7/2/2019 8:00 PM		Shanika Wright	M-SIO	7/2/2019 10:20 AM	4745638807			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		209 HYLAND DR	7/9/2019 7:32 AM		7/2/2019 8:45 PM		Alice Benton	M-SIO	7/9/2019 8:37 AM	1999580558			Mike Davison	General Investigation	Completed
Penn Estates		1321 BURNSIDE TER	7/2/2019 12:03 PM		7/3/2019 8:00 PM		Jennifer Akers	HIBILL	7/3/2019 12:14 PM	6891830397			Mike Davison		Completed
Penn Estates		412 DEBORAH DR	7/3/2019 7:24 AM		7/5/2019 8:00 PM		Hayes Tiara	M-SIO	7/5/2019 11:17 AM	6832801722			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		3229 GREENBRIAR DR	7/5/2019 8:48 AM		7/5/2019 8:00 PM		Shorte Campbell	M-SIO	7/5/2019 9:27 AM	2598068174			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		1267 KENSINGTON DR	7/8/2019 2:52 PM		7/9/2019 8:00 PM		Jennifer Akers	HIBILL	7/9/2019 9:22 AM	6137577695			Felix Cardona		Completed
Penn Estates		1824 JENNIFER DR	7/9/2019 11:16 AM		7/9/2019 8:00 PM		Tytane Gray	M-SIO	7/9/2019 12:13 PM	2057977885			Felix Cardona	Water Service Line Break	Completed
Penn Estates		8230 WOODCHUCK CT	7/11/2019 3:14 PM		7/11/2019 8:00 PM		Sandra Soto	M-SIO	7/12/2019 10:41 AM	995785312			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		467 LAKESIDE DR	7/18/2019 8:16 AM		7/12/2019 6:32 PM		Alice Benton	M-SIO	7/18/2019 8:39 AM	6650126361			Vincent Varuolo	High or Low Pressure in the Water	Completed
Penn Estates		6237 WILLOWICKE TER	7/18/2019 8:20 AM		7/12/2019 6:32 PM		Alice Benton	M-SIO	7/18/2019 8:37 AM	5459440714			Vincent Varuolo	General Investigation	Completed
Penn Estates		429 HYLAND DR	7/12/2019 3:23 PM		7/12/2019 8:00 PM		Courtney Cleveland	M-SIO	7/16/2019 11:32 AM	6889318453			Mike Davison	General Investigation	Completed
Penn Estates		133 LEDGEWOOD DR	7/16/2019 2:20 PM		7/17/2019 8:00 PM		Hayes Tiara	M-SIO	7/17/2019 9:09 AM	4178812729			Felix Cardona	Water Miscellaneous Complaint	Completed
Penn Estates		3220 WOODCHIP LN	7/23/2019 12:07 PM		7/23/2019 8:00 PM		Neal Franklin	M-SIO	7/24/2019 1:29 PM	3315545747			Mike Davison	Water Service Line Break	Completed
Penn Estates		2310 BURNTWOOD DR	7/23/2019 3:02 PM		7/23/2019 8:00 PM		Amber Melendez	M-SIO	7/24/2019 12:13 PM	1764584098			Mike Davison	No Water	Completed
Penn Estates		213 GARDEN TER	7/23/2019 2:00 PM		7/24/2019 2:00 PM		Sabrena Cooper	HIBILL	7/24/2019 12:52 PM	0153160091			Mike Davison		Completed
Penn Estates		274 SPICEBUSH DR	7/25/2019 10:55 AM		7/25/2019 10:43 AM		Lucy User	M-SIO	7/25/2019 11:56 AM	6176746310			Vincent Varuolo	General Investigation	Completed
Penn Estates		2059 CANDLEWOOD DR	7/25/2019 9:10 AM		7/25/2019 8:00 PM		Amon Vincent	M-SIO	7/25/2019 2:18 PM	9149895156			Felix Cardona	Clogged Sewer	Completed
Penn Estates		2110 LANSDALE	7/25/2019 3:41 PM		7/26/2019 6:00 PM		Janice Williams	M-SIO	8/27/2019 12:11 PM	1287366382			Mike Davison	General Investigation	Completed
Penn Estates		138 RESTON DR	7/31/2019 10:40 AM		7/31/2019 10:39 AM		Lucy User	M-SIO	7/31/2019 10:50 AM	1460579792			Mike Davison	General Investigation	Completed
Penn Estates		3245 GREENBRIAR DR	8/1/2019 1:37 PM		8/1/2019 8:00 PM		Lorie Mayeski	M-SIO	8/1/2019 4:31 PM	9793226555			Emily Long	Water Quality	Completed
Penn Estates		2059 CANDLEWOOD DR	8/5/2019 7:35 AM		8/3/2019 12:08 PM		Lucy User	M-SIO	8/5/2019 7:56 AM	9148633251			Sean Banks	General Investigation	Completed
Penn Estates		138 RESTON DR	8/6/2019 9:16 AM		8/6/2019 8:58 AM		Lucy User	M-SIO	8/6/2019 12:44 PM	1469662786			Vincent Varuolo	General Investigation	Completed
Penn Estates		3258 GREENBRIAR DR	8/6/2019 12:55 PM		8/7/2019 8:00 PM		Brittany Warrimbourg	HIBILL	8/7/2019 10:35 AM	4127969221			Sean Banks		Completed
Penn Estates		109 NOBLE LN	8/12/2019 8:20 AM		8/13/2019 8:00 PM		Glenda Thompson	HIBILL	8/13/2019 10:23 AM	3791120383			Mike Davison		Completed
Penn Estates		494 DEBORAH DR	8/16/2019 3:52 PM		8/16/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	8/19/2019 8:58 AM	3105716205			Sean Banks	Discolored Water	Completed
Penn Estates		138 RESTON DR	8/21/2019 6:55 AM		8/19/2019 6:48 AM		Lucy User	M-SIO	8/21/2019 7:32 AM	1465704658			Vincent Varuolo	General Investigation	Completed
Penn Estates		205 CEDAR CREST CT	8/16/2019 9:49 AM		8/19/2019 8:00 PM		Hayes Tiara	M-SIO	8/19/2019 3:06 PM	3533847425			Sean Banks	Water Miscellaneous Complaint	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		5341 DELIA TER	8/20/2019 3:29 PM		8/20/2019 6:00 PM		Janica Williams	M-SIO	8/21/2019 12:13 PM	3619585080			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		7104 OAKLAND TERRACE	8/22/2019 11:53 AM		9/22/2019 6:00 PM		Janica Williams	M-SIO	9/3/2019 2:18 PM	6567290509			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		436 LAKESIDE DR	8/23/2019 8:46 AM		8/23/2019 8:00 PM		Shonte Campbell	M-SIO	8/23/2019 9:51 AM	8762068386			Sean Banks	No Water	Completed
Penn Estates		1157 KENSINGTON DR	8/27/2019 7:48 AM		8/27/2019 8:00 PM		Amber Melendez	M-SIO	8/27/2019 9:14 AM	9802495994			Sean Banks	No Water	Completed
Penn Estates		221 HYLAND DR	8/27/2019 11:03 AM		8/27/2019 8:00 PM		Hayes Tiara	M-SIO	8/27/2019 11:26 AM	10915020410			Mike Davison	General Investigation	Completed
Penn Estates		490 LAKESIDE DR	8/28/2019 9:00 AM		8/29/2019 8:00 PM		Sandra Soto	HIBLL	8/29/2019 2:23 PM	0852048019			Sean Banks		Completed
Penn Estates		314 OVERLOOK DR	9/3/2019 3:24 PM		9/1/2019 3:29 PM		Alice Benton	M-SIO	9/4/2019 7:25 AM	8043573408			Sean Banks	Discolored Water	Completed
Penn Estates		130 CLOVER LN BLOCK	9/5/2019 10:41 AM		9/5/2019 10:41 AM		Myah Fitzgerald	HIBLL	9/5/2019 2:24 PM	6699217558			Mike Davison		Completed
Penn Estates		7152 GLENWOOD DR	9/4/2019 11:19 AM		9/5/2019 8:00 PM		Carl Crutchfield	HIBLL	9/5/2019 3:10 PM	0011468407			Mike Davison		Completed
Penn Estates		3151 GREENBRIAR DR	9/6/2019 8:18 AM		9/6/2019 8:00 PM		Amon Vincent	M-SIO	9/6/2019 2:19 PM	9548354970			Vincent Varuoto	Water Service Line Break	Completed
Penn Estates		2311 BURNTWOOD DR	9/9/2019 3:44 PM		9/9/2019 6:00 PM		Janica Williams	M-SIO	9/10/2019 9:12 AM	6562193973			Vincent Varuoto	Discolored Water	Completed
Penn Estates		322 OVERLOOK DR	9/9/2019 11:13 AM		9/9/2019 8:00 PM		Tytane Gray	M-SIO	9/10/2019 7:16 AM	9145273813			Sean Banks	Discolored Water	Completed
Penn Estates		228 OVERLOOK DR	9/9/2019 2:26 PM		9/9/2019 8:00 PM		Sandra Soto	M-SIO	9/10/2019 7:19 AM	4432289718			Sean Banks	Discolored Water	Completed
Penn Estates		136 RIVERBEND TER	9/10/2019 4:03 PM		9/10/2019 4:03 PM		Myah Fitzgerald	HIBLL	9/11/2019 9:46 AM	1898663936			Sean Banks		Completed
Penn Estates		509 LAKESIDE DR	9/9/2019 7:34 AM		9/10/2019 8:00 PM		Amber Melendez	M-SIO	9/10/2019 9:42 AM	1201433333			Sean Banks	Water Service Line Break	Completed
Penn Estates		276 OVERLOOK DR	9/10/2019 8:57 AM		9/10/2019 8:00 PM		Shanika Wright	M-SIO	9/10/2019 9:08 AM	8482893840			Sean Banks	Discolored Water	Completed
Penn Estates		1157 KENSINGTON DR	9/10/2019 10:41 AM		9/10/2019 8:00 PM		Shonte Campbell	M-SIO	9/10/2019 11:28 AM	9806042467			Sean Banks	Water Service Line Break	Completed
Penn Estates		176 SOMERSET DR	9/12/2019 11:12 AM		9/12/2019 8:00 PM		Tina Richardson	M-SIO	9/12/2019 12:21 PM	6487111880			Sean Banks	General Investigation	Completed
Penn Estates		117 GLADE TER	9/13/2019 10:03 AM		9/13/2019 8:00 PM		Stephanie Muniz	M-SIO	9/13/2019 12:17 PM	9659254612			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		3266 GREENBRIAR DR	9/17/2019 7:24 AM		9/17/2019 6:00 PM		Stephanie Muniz	M-SIO	9/17/2019 8:31 AM	8915909087			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		126 BAYBERRY CT	9/18/2019 12:00 PM		9/18/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	9/18/2019 2:12 PM	2601225388			Sean Banks	Discolored Water	Completed
Penn Estates		6105 BERWOOD TER	9/18/2019 1:22 PM		9/18/2019 8:00 PM		Dominique Greenfield	M-SIO	9/19/2019 10:29 AM	8669085182			Mike Davison	General Investigation	Completed
Penn Estates		8225 WOODCHUCK CT	9/19/2019 1:37 PM		9/19/2019 8:00 PM		Carl Crutchfield	M-SIO	9/19/2019 2:52 PM	3203995364			Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		2208 MARCEL CT	9/24/2019 8:41 AM		9/24/2019 8:00 PM		Zakia Bouldin	M-SIO	9/24/2019 10:43 AM	4081508637			Sean Banks	General Investigation	Completed
Penn Estates		4119 ROSEWOOD TER	9/24/2019 9:21 AM		9/24/2019 8:00 PM		Shonte Campbell	M-SIO	9/24/2019 1:10 PM	4574629113			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		253 OVERLOOK DR	9/26/2019 12:06 PM		9/26/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	9/26/2019 12:19 PM	3490302024			Sean Banks	Discolored Water	Completed
Penn Estates		132 PASQUIN DR	9/30/2019 12:46 PM		9/29/2019 2:46 PM		Lucy User	M-SIO	9/30/2019 12:48 PM	3617903315			Sean Banks	General Investigation	Completed
Penn Estates		132 PASQUIN DR	9/30/2019 12:46 PM		9/29/2019 2:46 PM		Lucy User	M-SIO	9/30/2019 12:48 PM	3617903315			Sean Banks	General Investigation	Completed
Penn Estates		481 SOMERSET DR	9/30/2019 10:43 AM		9/30/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	9/30/2019 12:47 PM	7149710925			Sean Banks	Water Quality	Completed
Penn Estates		2323 BURNTWOOD DR	10/1/2019 12:57 PM		10/1/2019 8:00 PM		Stephanie Muniz	M-SIO	10/1/2019 3:07 PM	8188064657			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		2330 BURNTWOOD DR	9/30/2019 9:18 AM		10/1/2019 8:00 PM		Stephanie Miles	M-SIO	10/1/2019 9:10 AM	2479370801			Sean Banks	General Investigation	Completed
Penn Estates		481 SOMERSET DR	10/2/2019 10:37 AM		10/2/2019 8:00 PM		Amber Melendez	M-SIO	10/8/2019 9:21 AM	7143049389				Discolored Water	Completed
Penn Estates		408 DEBORAH DR	10/8/2019 9:21 AM		10/5/2019 9:11 AM		Lucy User	M-SIO	10/8/2019 9:22 AM	4730307820			Vincent Varuoto	General Investigation	Completed
Penn Estates		3128 GREENBRIAR DR	10/8/2019 9:26 AM		10/6/2019 9:18 AM		Lucy User	M-SIO	10/8/2019 10:16 AM	6405864335			Vincent Varuoto	General Investigation	Completed
Penn Estates		142 SUMMERTON CIRCLE DR	10/3/2019 12:44 PM		10/7/2019 12:44 PM		Myah Fitzgerald	HIBLL	10/7/2019 9:06 AM	7092038154			Vincent Varuoto		Completed
Penn Estates		481 SOMERSET DR	10/7/2019 3:29 PM		10/8/2019 8:00 PM		Amon Vincent	M-SIO	10/8/2019 9:10 AM	7143464830			Vincent Varuoto	General Investigation	Completed
Penn Estates		1325 KENSINGTON DR	10/9/2019 11:20 AM		10/9/2019 8:00 PM		Glenda Thompson	M-SIO	10/9/2019 11:50 AM	7973961744			Sean Banks	Water Service Line Break	Completed
Penn Estates		4117 SYCAMORE LN	10/9/2019 2:47 PM		10/9/2019 8:00 PM		Shonte Campbell	M-SIO	10/10/2019 12:07 PM	9922668294			Mike Davison	Water Service Line Break	Completed
Penn Estates		195 HYLAND DR	10/10/2019 12:17 PM		10/10/2019 8:00 PM		Amon Vincent	M-SIO	10/10/2019 2:27 PM	1308074737			Sean Banks	Water Service Line Break	Completed
Penn Estates		3258 GREENBRIAR DR	10/14/2019 11:07 AM		10/14/2019 8:00 PM		Tina Richardson	M-SIO	10/14/2019 12:38 PM	4129675639			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		195 SUMMERTON CIRCLE DR	10/15/2019 10:30 AM		10/15/2019 8:00 PM		Tytane Gray	M-SIO	10/15/2019 11:34 AM	8181213197			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		1153 KENSINGTON DR	10/15/2019 3:58 PM		10/15/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	10/16/2019 1:00 PM	5903230182			Mike Davison	Water Service Line Break	Completed
Penn Estates		5111 SUNBURY DR	10/18/2019 12:59 PM		10/18/2019 8:00 PM		Kaitlynn Gilbert	M-SIO	10/18/2019 1:40 PM	8533366852			Sean Banks	General Investigation	Completed
Penn Estates		1820 JENNIFER DR	10/16/2019 7:30 AM		10/21/2019 8:00 PM		Shanika Wright	M-SIO	10/21/2019 7:21 AM	3851134565			Sean Banks	General Investigation	Completed
Penn Estates		3190 GREENBRIAR DR	10/21/2019 8:54 AM		10/21/2019 8:00 PM		Sabrina Cooper	M-SIO	10/21/2019 9:57 AM	3193242551			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		286 SOMERSET DR	10/21/2019 12:38 PM		10/22/2019 12:38 PM		Sabrina Cooper	HIBLL	10/22/2019 8:29 AM	2233336328			Sean Banks		Completed
Penn Estates		1410 MELROSE TER	10/23/2019 1:25 PM		10/25/2019 8:00 PM		Amber Melendez	M-SIO	10/25/2019 10:07 AM	9024013402			Sean Banks	Water Service Line Break	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		291 SPICEBUSH DR	10/24/2019 1:26 PM		10/25/2019 8:00 PM		Kaitlynn Gilbert	M-SIO	10/28/2019 12:44 PM	7082781174			Mike Davison	General Investigation	Completed
Penn Estates		322 ASH TER	10/25/2019 12:49 PM		10/28/2019 8:00 PM		Sabrina Cooper	M-SIO	11/6/2019 8:46 AM	3832261880			Mike Davison	General Investigation	Completed
Penn Estates		2114 LANSDALE DR	10/28/2019 9:56 AM		10/28/2019 8:00 PM		Hayes Tiara	M-SIO	10/28/2019 1:36 PM	6380531269			Mike Davison	Discolored Water	Completed
Penn Estates		2110 LANSDALE	10/28/2019 10:42 AM		10/28/2019 8:00 PM		Jennifer Akers	M-SIO	10/28/2019 1:35 PM	1284160024			Sean Banks	Discolored Water	Completed
Penn Estates		2105 LANSDALE DR	10/29/2019 7:20 AM		10/29/2019 8:05 PM		Lucy User	M-SIO	10/29/2019 7:21 AM	8871288777			Sean Banks	General Investigation	Completed
Penn Estates		1186 HUNTERS WOODS DR	10/29/2019 12:04 PM		10/29/2019 12:04 PM		Kaitlynn Gilbert	HIBILL	10/29/2019 12:17 PM	6998817086			Sean Banks	Completed	Completed
Penn Estates		481 SOMERSET DR	10/30/2019 1:00 PM		10/30/2019 12:57 PM		Lucy User	M-SIO	10/30/2019 1:05 PM	7149283722			Vincent Vanuolo	General Investigation	Completed
Penn Estates		131 BAYBERRY CT	10/31/2019 9:13 AM		10/31/2019 8:00 PM		Sandra Soto	M-SIO	10/31/2019 10:32 AM	4111273298			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		4104 TRILLIUM TER	10/31/2019 1:15 PM		10/31/2019 8:00 PM		Carl Crutchfield	M-SIO	10/31/2019 2:12 PM	9071353402			Mike Davison	Air in Water	Completed
Penn Estates		2330 BURNTWOOD DR	11/1/2019 10:46 AM		11/1/2019 8:00 PM		Tytlane Gray	M-SIO	11/1/2019 12:57 PM	2478095386			Mike Davison	Discolored Water	Completed
Penn Estates		153 PASQUIN DR	11/1/2019 11:02 AM		11/1/2019 8:00 PM		Sandra Soto	M-SIO	11/1/2019 12:31 PM	1101098237			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		116 CLOVER LN	11/1/2019 9:33 AM		11/4/2019 8:00 PM		Zakia Boudin	HIBILL	11/6/2019 11:21 AM	6169013840			Mike Davison	Completed	Completed
Penn Estates		3214 WOODCHIP LN	11/1/2019 1:36 PM		11/4/2019 8:00 PM		Amber Melendez	HIBILL	11/5/2019 9:24 AM	1111089839			Mike Davison	Completed	Completed
Penn Estates		3214 FOXDALE TER	11/7/2019 9:16 AM		11/8/2019 8:00 PM		Kaitlynn Gilbert	HIBILL	11/11/2019 10:36 AM	2528978359			Mike Davison	Completed	Completed
Penn Estates		3214 FOXDALE TER	11/7/2019 9:16 AM		11/8/2019 8:00 PM		Kaitlynn Gilbert	HIBILL	11/11/2019 10:36 AM	2528978359			Mike Davison	Completed	Completed
Penn Estates		446 SOMERSET DR	11/11/2019 10:23 AM		11/11/2019 8:00 PM		Zakia Boudin	M-SIO	11/11/2019 2:50 PM	3893027846			Sean Banks	General Investigation	Completed
Penn Estates		446 SOMERSET DR	11/13/2019 1:07 PM		11/13/2019 8:00 PM		Dominique Greenfield	M-SIO	11/18/2019 7:16 AM	3896860034			Sean Banks	No Water	Completed
Penn Estates		110 CLOVER LN	11/14/2019 1:45 PM		11/15/2019 8:00 PM		Shonte Campbell	M-SIO	11/15/2019 2:58 PM	0956060999			Mike Davison	General Investigation	Completed
Penn Estates		1150 WOODLAND DR	11/19/2019 8:41 AM		11/19/2019 8:00 PM		Sandra Soto	M-SIO	11/19/2019 11:19 AM	9853376530			Sean Banks	Taste or Odor in the Water	Completed
Penn Estates		7147 PINE GROVE DR	11/19/2019 1:56 PM		11/20/2019 8:00 PM		Shonte Campbell	M-SIO	11/20/2019 10:42 AM	0961007566			Sean Banks	Water Service Line Break	Completed
Penn Estates		1406 MELROSE TER	11/19/2019 3:01 PM		11/21/2019 8:00 PM		Charice Mackey Watson	M-SIO	11/21/2019 1:08 PM	5224378028			Sean Banks	Water Service Line Break	Completed
Penn Estates		139 SUNDEW DR	11/21/2019 7:22 AM		11/21/2019 8:00 PM		Shanika Wright	M-SIO	11/21/2019 8:24 AM	6292099384			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		130 SANDLEWOOD DR	11/22/2019 7:22 AM		11/22/2019 8:00 PM		Amber Melendez	M-SIO	11/22/2019 9:26 AM	2912410418			Sean Banks	Water Service Line Break	Completed
Penn Estates		139 SUNDEW DR	11/22/2019 7:20 AM		11/22/2019 8:00 PM		Zakia Boudin	M-SIO	11/22/2019 9:28 AM	6297849566			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		116 GLADE TER	12/2/2019 8:48 AM		12/2/2019 8:00 PM		Lorie Mayesi	M-SIO	12/2/2019 9:15 AM	8256212491			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		221 SPICEBUSH DR	12/11/2019 10:20 AM		12/12/2019 6:00 PM		Janice Williams	M-SIO	12/18/2019 8:37 AM	7258547225			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		2208 MARCEL CT	12/11/2019 10:15 AM		12/12/2019 8:00 PM		Hayes Tiara	M-SIO	12/12/2019 7:27 AM	4087066360			Sean Banks	General Investigation	Completed
Penn Estates		3209 WOODCHIP LN	12/16/2019 9:01 AM		12/15/2019 5:30 PM		Lucy User	M-SIO	12/16/2019 10:00 AM	4022895167			William Reese	General Investigation	Completed
Penn Estates		221 SPICEBUSH DR	12/18/2019 8:04 AM		12/18/2019 8:00 PM		Charice Mackey Watson	M-SIO	12/18/2019 8:36 AM	7259695337			Sean Banks	Inspection	Completed
Penn Estates		1613 ACADEMY DR	12/27/2019 10:26 AM		12/27/2019 8:00 PM		Sandra Soto	M-SIO	12/27/2019 1:47 PM	5372007558			Sean Banks	No Water	Completed
Penn Estates		355 OVERLOOK DR	12/26/2019 11:34 AM		12/31/2019 6:00 PM		Stephanie Muniz	M-SIO	12/31/2019 10:29 AM	0057123297			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		355 OVERLOOK DR	12/31/2019 9:11 AM		12/31/2019 8:00 PM		Sandra Soto	M-SIO	12/31/2019 10:29 AM	0055064126			Sean Banks	Clogged Sewer	Completed
Penn Estates		3420 CRESTWOOD DR	1/3/2020 12:02 PM		1/3/2020 6:00 PM		Stephanie Muniz	M-SIO	1/3/2020 2:04 PM	6353035563			Sean Banks	Inspection	Completed
Penn Estates		3289 GREENBRIAR DR	1/4/2021 1:15 PM		1/5/2020 8:00 PM		Tierra Love	M-SIO	1/5/2021 11:04 AM	5629622794			Sean Banks	Discolored Water	Completed
Penn Estates		1229 KENSINGTON DR	1/6/2021 1:38 PM		1/7/2020 12:00 AM		Tierra Love	M-SIO	1/7/2021 8:31 AM	1838663417			Sean Banks	Discolored Water	Completed
Penn Estates		3190 GREENBRIAR DR	1/7/2020 2:34 PM		1/7/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	1/7/2020 3:32 PM	3193630486			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		190 SUMMERTON CIRCLE DR	1/10/2020 8:33 AM		1/10/2020 8:00 PM		Dominique Greenfield	M-SIO	1/10/2020 1:12 PM	7796597014			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		7115 PINE GROVE DR	1/10/2020 2:48 PM		1/10/2020 8:00 PM		Kelly Hagan	M-SIO	1/10/2020 3:56 PM	4773798910			Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		6210 BLUE BEECH DR	1/13/2020 8:10 AM		1/10/2020 8:00 PM		Isabel Ceballos	M-SIO	1/22/2020 10:20 AM	9202362692			Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		1299 BRENTWOOD DR	1/10/2020 2:17 PM		1/11/2020 6:00 PM		Alisha Greer	M-SIO	1/10/2020 3:41 PM	6742571622			Sean Banks	Water Service Line Break	Completed
Penn Estates		278 SOMERSET DR	12/12/2019 7:30 AM		1/13/2020 8:00 PM		Glenda Thompson	M-SIO	1/13/2020 7:53 AM	0533395473			Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		1321 BURNSIDE TER	1/13/2020 8:46 AM		1/13/2020 8:00 PM		Reginald Jerome	M-SIO	1/13/2020 12:29 PM	6891229470			Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		348 CLICK LN	1/13/2020 8:21 AM		1/14/2020 12:00 AM		Amber Melendez	M-SIO	1/14/2020 1:33 PM	9321326906			Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		481 HYLAND TER	1/13/2020 7:13 AM		1/14/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	1/22/2020 10:27 AM	0800735912			Sean Banks	Sewer Miscellaneous Complaint	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		1116 SUMMIT TER	1/13/2020 8:11 AM		1/14/2020 8:00 PM			Amber Melendez	M-SIO	1/22/2020 10:25 AM	6190016298		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		161 HYLAND DR	1/14/2020 8:07 AM		1/14/2020 8:00 PM			Amber Melendez	M-SIO	1/22/2020 10:20 AM	4201372451		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		6242 BLUE BEECH DR	1/13/2020 8:04 AM		1/15/2020 8:00 PM			Amber Melendez	M-SIO	1/15/2020 11:13 AM	9691839805		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		165 SUMMERTON CIRCLE DR	1/16/2020 10:31 AM		1/16/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	1/16/2020 2:46 PM	9680509559		Mike Davison	Inspection	Completed
Penn Estates		190 SANDLEWOOD DR	1/19/2020 9:44 AM		1/19/2020 7:35 AM			Lucy User	M-SIO	1/19/2020 9:46 AM	7697017090		Sean Banks	General Investigation	Completed
Penn Estates		7115 OAKLAND TER	1/21/2020 3:29 PM		1/21/2020 8:00 PM			Neal Franklin	M-SIO	1/22/2020 7:06 AM	0852620133		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		4113 ASHWOOD LN	1/21/2020 3:45 PM		1/21/2020 8:00 PM			Glenda Thompson	M-SIO	1/22/2020 7:06 AM	6118338703		Sean Banks	No Water	Completed
Penn Estates		139 HYLAND DR	1/21/2020 3:59 PM		1/21/2020 8:00 PM			Glenda Thompson	M-SIO	1/22/2020 7:05 AM	4129771223		Sean Banks	No Water	Completed
Penn Estates		6119 BERWOOD TER	1/21/2020 4:04 PM		1/21/2020 8:00 PM			Zakia Boudin	M-SIO	1/22/2020 7:05 AM	2174106006		Sean Banks	No Water	Completed
Penn Estates		6202 WOODCHUCK CT	1/16/2020 12:41 PM		1/22/2020 8:00 PM			Lone Mayesi	M-SIO	1/22/2020 3:00 PM	1294198188		Vincent Varuolo	No Water	Completed
Penn Estates		163 HYLAND DR	1/21/2020 8:30 AM		1/22/2020 8:00 PM			Reginald Jerome	M-SIO	1/22/2020 10:04 AM	4116543152		Sean Banks	General Investigation	Completed
Penn Estates		163 HYLAND DR	1/21/2020 8:30 AM		1/22/2020 8:00 PM			Reginald Jerome	M-SIO	1/22/2020 10:04 AM	4116543152		Sean Banks	General Investigation	Completed
Penn Estates		3198 GREENBRIAR DR	1/22/2020 11:32 AM		1/22/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	1/22/2020 12:07 PM	0267019264		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		130 HYLAND DR	1/22/2020 2:48 PM		1/22/2020 8:00 PM			Zakia Boudin	M-SIO	1/22/2020 2:59 PM	1648120553		Sean Banks	Discolored Water	Completed
Penn Estates		1111 SUNDEW DR	1/23/2020 8:01 AM		1/24/2020 8:00 PM			Reginald Jerome	HIBILL	1/27/2020 10:46 AM	7673307661		Sean Banks		Completed
Penn Estates		336 CLICKO LN	1/24/2020 2:17 PM		1/27/2020 6:00 PM			Janice Williams	M-SIO	1/24/2020 2:48 PM	3025567049		Mike Davison	General Investigation	Completed
Penn Estates		3288 GREENBRIAR DR	1/27/2020 1:19 PM		1/27/2020 6:00 PM			Janice Williams	M-SIO	1/27/2020 1:52 PM	2118652285		Mike Davison	No Water	Completed
Penn Estates		6223 BLUE BEECH DR	1/27/2020 11:09 AM		1/28/2020 6:00 PM			Janice Williams	M-SIO	1/28/2020 1:30 PM	6582075247		Mike Davison	No Water	Completed
Penn Estates		3198 GREENBRIAR DR	1/27/2020 10:57 AM		1/28/2020 8:00 PM			Kelly Hagan	M-SIO	1/28/2020 10:43 AM	0264491823		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		354 CLICKO LN	1/23/2020 2:04 PM		1/29/2020 7:00 AM			Yoleydis Gonzalez	M-SIO	1/29/2020 2:24 PM	1624357140		Mike Davison	No Water	Completed
Penn Estates		408 HYLAND DR	1/28/2020 8:10 AM		1/29/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	1/29/2020 9:11 AM	1983892916		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		436 LAKESIDE DR	1/30/2020 2:54 PM		1/30/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	1/30/2020 3:17 PM	8769707212		Mike Davison	General Investigation	Completed
Penn Estates		476 SOMERSET DR	1/30/2020 8:39 AM		1/31/2020 8:00 PM			Carl Crutchfield	M-SIO	1/31/2020 1:47 PM	1583667705		Sean Banks	Water Service Line Break	Completed
Penn Estates		3258 GREENBRIAR DR	2/3/2020 3:06 PM		2/4/2020 6:00 PM			Stephanie Muniz	HIBILL	2/4/2020 1:18 PM	4121594466		Mike Davison		Completed
Penn Estates		146 RIVERBEND TER	2/3/2020 2:22 PM		2/4/2020 8:00 PM			Kelly Hagan	HIBILL	2/4/2020 12:48 PM	1781546393		Mike Davison		Completed
Penn Estates		2330 BURNTWOOD DR	2/10/2020 1:03 PM		2/10/2020 8:00 PM			Shanika Wright	M-SIO	2/10/2020 1:23 PM	2473806501		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		335 CLICKO LN	2/10/2020 2:49 PM		2/11/2020 8:00 PM			Reginald Jerome	HIBILL	2/11/2020 11:51 AM	7330864145		Sean Banks		Completed
Penn Estates		116 CLOVER LN	2/11/2020 12:08 PM		2/11/2020 8:00 PM			Hayes Tiara	M-SIO	2/11/2020 1:36 PM	6168048873		Sean Banks	Water Main Break	Completed
Penn Estates		320 ASH TER	2/10/2020 11:39 AM		2/13/2020 8:00 PM			Carl Crutchfield	HIBILL	2/13/2020 3:05 PM	9636247924		Sean Banks		Completed
Penn Estates		6115 WALES CT	2/14/2020 9:46 AM		2/14/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	2/14/2020 10:32 AM	6849879597		Sean Banks	General Investigation	Completed
Penn Estates		6115 WALES CT	2/14/2020 1:23 PM		2/14/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	2/14/2020 1:50 PM	6841069123		Sean Banks	General Investigation	Completed
Penn Estates		411 HYLAND DR	2/17/2020 6:15 AM		2/14/2020 10:45 PM			Lucy User	M-SIO	2/17/2020 7:53 AM	5489328628		Sean Banks	General Investigation	Completed
Penn Estates		3198 GREENBRIAR DR	2/17/2020 7:09 AM		2/17/2020 8:00 PM			Sandra Soto	M-SIO	2/17/2020 8:54 AM	0261340169		Sean Banks	Sewer Service Line Break	Completed
Penn Estates		215 MERCEDES CT	2/18/2020 10:14 AM		2/18/2020 6:00 PM			Janice Williams	M-SIO	2/18/2020 12:47 PM	5280788860		Sean Banks	Discolored Water	Completed
Penn Estates		3265 GREENBRIAR DR	2/18/2020 10:44 AM		2/18/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	2/18/2020 11:38 AM	7025940560		Mike Davison	No Water	Completed
Penn Estates		1128 SUMMIT TER	2/19/2020 10:51 AM		2/19/2020 8:00 PM			Kelly Hagan	M-SIO	2/19/2020 12:41 PM	7795876115		Sean Banks	Water Service Line Break	Completed
Penn Estates		1128 SUMMIT TER	2/24/2020 3:25 PM		2/20/2020 5:47 PM			Lucy User	M-SIO	2/24/2020 3:30 PM	7792837515		Vincent Varuolo	General Investigation	Completed
Penn Estates		480 SOMERSET DR	1/31/2020 7:59 AM		2/20/2020 6:00 PM			Stephanie Muniz	M-SIO	3/2/2020 1:32 PM	1482060115		Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		174 PASQUIN DR	2/19/2020 12:37 PM		2/20/2020 8:00 PM			Yoleydis Gonzalez	HIBILL	2/20/2020 10:06 AM	5360065246		Mike Davison		Completed
Penn Estates		105 LEDGEWOOD DR	2/24/2020 7:35 AM		2/24/2020 8:00 PM			Sabrena Cooper	M-SIO	2/24/2020 3:03 PM	8052553644		Sean Banks	Clogged Sewer	Completed
Penn Estates		3279 STONEHENGE DR	2/24/2020 3:55 PM		2/25/2020 6:00 PM			Stephanie Muniz	M-SIO	2/25/2020 6:59 AM	8251700931		Sean Banks	General Investigation	Completed
Penn Estates		6106 BERWOOD TER	2/24/2020 8:35 AM		2/25/2020 8:00 PM			Dominique Greenfield	HIBILL	2/25/2020 2:14 PM	8474805044		Mike Davison		Completed
Penn Estates		106 CLOVER LN	2/26/2020 11:46 AM		2/26/2020 6:00 PM			Stephanie Muniz	M-SIO	2/27/2020 12:06 PM	1856692353		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		1204 KENSINGTON DR	2/25/2020 2:39 PM		2/26/2020 8:00 PM			Carl Crutchfield	HIBILL	2/27/2020 1:09 PM	5390566720		Mike Davison		Completed
Penn Estates		1141 WOODLAND DR	2/27/2020 10:46 AM		2/28/2020 8:00 PM			Kelly Hagan	M-SIO	2/28/2020 9:22 AM	2478162231		Sean Banks	General Investigation	Completed
Penn Estates		4105 ASHWOOD LANE	2/28/2020 3:18 PM		3/2/2020 12:00 AM			Patricia Reyes	M-SIO	3/2/2020 10:50 AM	8800429977		Mike Davison	General Investigation	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		1157 KENSINGTON DR	3/2/2020 11:53 AM		3/2/2020 6:00 PM		Stephanie Muniz	M-SIO	3/2/2020 12:08 PM	9802111520			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		1220 KENSINGTON DR	2/28/2020 1:46 PM		3/2/2020 8:00 PM		Glenda Thompson	HIBILL	3/2/2020 8:49 AM	1797153342			Mike Davison		Completed
Penn Estates		154 SUMMERTON CIRCLE DR	3/2/2020 3:15 PM		3/3/2020 8:00 PM		Tina Richardson	HIBILL	3/3/2020 7:35 AM	4290110890			Mike Davison		Completed
Penn Estates		481 SOMERSET DR	3/4/2020 12:08 PM		3/5/2020 8:00 PM		Glenda Thompson	HIBILL	3/5/2020 2:03 PM	7146239510			Mike Davison		Completed
Penn Estates		304 ASH TER	3/5/2020 11:30 AM		3/5/2020 8:00 PM		Dominique Greenfield	M-SIO	3/5/2020 1:11 PM	1032907133			Mike Davison	No Water	Completed
Penn Estates		242 SPICEBUSH DR	3/5/2020 11:40 AM		3/5/2020 8:00 PM		Carl Crutchfield	M-SIO	3/5/2020 1:18 PM	1447886670			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		212 SPICEBUSH DR	3/5/2020 11:43 AM		3/5/2020 8:00 PM		Dominique Greenfield	M-SIO	3/5/2020 1:14 PM	6228234280			Mike Davison	No Water	Completed
Penn Estates		3212 STONEHENGE DR	3/5/2020 1:45 PM		3/5/2020 8:00 PM		Sandra Soto	M-SIO	3/5/2020 2:22 PM	9516517084			Mike Davison	Discolored Water	Completed
Penn Estates		3215 STONEHENGE DR	3/5/2020 3:14 PM		3/6/2020 12:00 AM		Patricia Reyes	M-SIO	3/6/2020 9:59 AM	1515075418			Mike Davison	Discolored Water	Completed
Penn Estates		1816 JENNIFER DR	3/5/2020 7:48 AM		3/6/2020 8:00 PM		Isabel Ceballos	M-SIO	3/6/2020 9:09 AM	6751932182			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		233 OVERLOOK DR	3/6/2020 11:05 AM		3/9/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	3/9/2020 11:32 AM	9991877447			Sean Banks	Discolored Water	Completed
Penn Estates		262 SPICEBUSH DR	3/9/2020 2:44 PM		3/10/2020 8:00 PM		Patricia Hardy	M-SIO	3/10/2020 9:58 AM	3575366772			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		107 BREWSTER WAY	3/11/2020 8:39 AM		3/11/2020 8:00 PM		Isabel Ceballos	M-SIO	3/11/2020 9:32 AM	4287511364			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		3321 GREENBRIAR DR	3/17/2020 10:19 AM		3/17/2020 8:00 PM		Alisha Greer	M-SIO	3/19/2020 10:29 AM	2637026148			Mike Davison	Taste or Odor in the Water	Completed
Penn Estates		3116 GREENBRIAR DR	3/19/2020 12:07 PM		3/23/2020 8:00 PM		Hayes Tiara	M-SIO	3/23/2020 10:10 AM	6800102479			Mike Davison	Odor in Sewer	Completed
Penn Estates		3116 GREENBRIAR DR	3/25/2020 12:55 PM		3/27/2020 6:00 PM		Janice Williams	M-SIO	3/27/2020 9:03 AM	6808505431			Sean Banks	Commission Complaint	Completed
Penn Estates		1427 MELROSE TER	4/2/2020 1:30 PM		4/2/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	4/2/2020 3:26 PM	6903957569				Water Service Line Break	Completed
Penn Estates		126 BAYBERRY CT	4/6/2020 10:27 AM		4/6/2020 8:00 PM		Reginald Jerome	M-SIO	4/7/2020 12:11 PM	2002009472			Sean Banks	Water Service Line Break	Completed
Penn Estates		211 OVERLOOK DR	4/6/2020 1:01 PM		4/6/2020 8:00 PM		Breanna Lawson	M-SIO	4/6/2020 1:54 PM	1282062912			Sean Banks	Clogged Sewer	Completed
Penn Estates		2037 CANDLEWOOD DR	4/7/2020 7:54 AM		4/8/2020 8:00 PM		Glenda Thompson	HIBILL	4/8/2020 9:03 AM	8645438464			Sean Banks		Completed
Penn Estates		211 OVERLOOK DR	4/8/2020 10:43 AM		4/9/2020 6:00 PM		Janice Williams	M-SIO	4/9/2020 3:07 PM	1265890373			Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		1425 MELROSE TER	4/3/2020 10:47 AM		4/9/2020 8:00 PM		Glenda Thompson	M-SIO	4/3/2020 12:00 AM	9701106539				Water Service Line Break	Completed
Penn Estates		2076 CANDLEWOOD DR	4/13/2020 9:15 AM		4/13/2020 8:00 PM		Alisha Greer	M-SIO	4/13/2020 10:32 AM	6223492308			Mike Davison	General Investigation	Completed
Penn Estates		102 RESTON DRIVE	4/21/2020 12:00 PM		4/22/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	4/22/2020 9:59 AM	9376773039			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		1108 WOODLAND DR	4/22/2020 9:27 AM		4/22/2020 8:00 PM		Glenda Thompson	M-SIO	4/22/2020 9:48 AM	2321368410			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		204 LELAND TER	4/23/2020 9:20 AM		4/23/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	4/23/2020 10:25 AM	8098507446			Mike Davison	Water Service Line Break	Completed
Penn Estates		204 LELAND TER	4/23/2020 11:06 AM		4/23/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	4/23/2020 11:47 AM	8091032633			Mike Davison	Water Service Line Break	Completed
Penn Estates		135 SANDLEWOOD DR	4/23/2020 1:59 PM		4/23/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	4/24/2020 8:52 AM	8773196674			Mike Davison	Water Service Line Break	Completed
Penn Estates		8230 WOODCHUCK CT	4/23/2020 3:06 PM		4/23/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	4/23/2020 3:33 PM	9998583066			Mike Davison	General Investigation	Completed
Penn Estates		4206 KENWOOD TER	4/27/2020 3:27 PM		4/28/2020 8:00 PM		Roslyn Lide-Miller	HIBILL	4/28/2020 7:48 AM	3235787918			Mike Davison		Completed
Penn Estates		420 LAKESIDE DR	4/29/2020 9:04 AM		4/29/2020 8:00 PM		Lisa Silva	M-SIO	4/29/2020 5:17 PM	7176801752			Sean Banks	General Investigation	Completed
Penn Estates		2330 BURNTWOOD DR	4/30/2020 4:01 PM		4/30/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	4/30/2020 6:29 PM	2470714139			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		2330 BURNTWOOD DR	5/1/2020 11:44 AM		5/1/2020 8:00 PM		Glenda Thompson	M-SIO	5/1/2020 10:47 PM	2473902729			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		2330 BURNTWOOD DR	5/4/2020 11:45 AM		5/4/2020 8:00 PM		Alisha Greer	M-SIO	5/4/2020 1:12 PM	2474749785			Mike Davison	No Water	Completed
Penn Estates		509 LAKESIDE DR	5/4/2020 9:04 AM		5/5/2020 8:00 PM		Roslyn Lide-Miller	HIBILL	5/5/2020 2:17 PM	1203656568			Sean Banks		Completed
Penn Estates		210 OVERLOOK DR	5/5/2020 11:23 AM		5/6/2020 8:00 PM		Yoleidy Gonzalez	M-SIO	5/6/2020 10:51 AM	4132239352			Mike Davison	General Investigation	Completed
Penn Estates		1142 KENSINGTON DR	5/7/2020 11:34 AM		5/7/2020 8:00 PM		Alisha Greer	M-SIO	5/7/2020 12:21 PM	2586815201			Mike Davison	General Investigation	Completed
Penn Estates		3236 GREENBRIAR DR	5/11/2020 2:51 PM		5/11/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	5/11/2020 4:55 PM	1538621030			Sean Banks	General Investigation	Completed
Penn Estates		3236 GREENBRIAR DR	5/12/2020 2:15 PM		5/12/2020 2:11 PM		Lucy User	M-SIO	5/12/2020 2:22 PM	1539014019			Mike Davison	General Investigation	Completed
Penn Estates		116 STARVIEW DR	5/14/2020 11:15 AM		5/14/2020 6:00 PM		Janice Williams	M-SIO	5/14/2020 2:54 PM	9211827168			Sean Banks	Taste or Odor in the Water	Completed
Penn Estates		321 ROBINWOOD TER	5/12/2020 11:58 AM		5/15/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	5/15/2020 1:59 PM	4571506147			Mike Davison	Water Service Line Break	Completed
Penn Estates		7142 PINE GROVE DR	5/18/2020 9:09 AM		5/18/2020 8:00 PM		Hayes Tiara	M-SIO	5/18/2020 10:05 AM	1056876244			Mike Davison	Water Service Line Break	Completed
Penn Estates		7126 GLENWOOD DR	5/18/2020 10:01 AM		5/18/2020 8:00 PM		Alisha Greer	M-SIO	5/18/2020 10:16 AM	8427097292			Mike Davison	Discolored Water	Completed
Penn Estates		119 BAYBERRY CT	5/18/2020 10:54 AM		5/18/2020 8:00 PM		Alisha Greer	M-SIO	5/18/2020 12:07 PM	2710607680			Mike Davison	General Investigation	Completed
Penn Estates		122 BAYBERRY CT	5/18/2020 5:35 PM		5/19/2020 9:30 AM		Lucy User	M-SIO	5/19/2020 8:28 AM	3801524150			Mike Davison	General Investigation	Completed
Penn Estates		3143 GREENBRIAR DR	5/19/2020 8:44 AM		5/19/2020 8:00 PM		Jerry Lazare	M-SIO	5/19/2020 9:24 AM	5444895812			Mike Davison	Water Service Line Break	Completed
Penn Estates		8226 WOODCHUCK CT	5/19/2020 2:05 PM		5/19/2020 8:00 PM		Glenda Thompson	M-SIO	5/19/2020 5:54 PM	9896402194			Sean Banks	Discolored Water	Completed

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Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		209 HYLAND DR	5/22/2020 9:58 AM		5/22/2020 8:00 PM			Alisha Greer	M-SIO	5/22/2020 12:17 PM	1092471848		Mike Davison	Water Main Break	Completed
Penn Estates		167 SANDLEWOOD DR	5/22/2020 8:35 PM		5/25/2020 7:31 AM			Lucy User	M-SIO	6/2/2020 7:40 PM	1395560472		Sean Banks	General Investigation	Completed
Penn Estates		127 BAYBERRY CT	5/22/2020 8:40 PM		5/25/2020 8:37 AM			Lucy User	M-SIO	6/1/2020 7:19 PM	1410186625		Sean Banks	General Investigation	Completed
Penn Estates		164 SUMMERTON CIRCLE DR	5/22/2020 8:30 PM		5/26/2020 7:00 AM			Lucy User	M-SIO	5/26/2020 5:21 PM	1497769480		Sean Banks	General Investigation	Completed
Penn Estates		138 LOCUST DR	5/22/2020 8:40 PM		5/26/2020 8:35 AM			Lucy User	M-SIO	5/26/2020 5:19 PM	5545347101		Sean Banks	General Investigation	Completed
Penn Estates		1155 HUNTERS WOODS DR	5/22/2020 8:40 PM		5/26/2020 8:39 AM			Lucy User	M-SIO	5/26/2020 5:22 PM	3221111299		Sean Banks	General Investigation	Completed
Penn Estates		1189 WOODLAND DR	5/22/2020 12:10 PM		5/26/2020 8:00 PM			Reginald Jerome	HIBLL	5/26/2020 6:16 PM	9880568335		Sean Banks		Completed
Penn Estates		158 SANDLEWOOD DR	5/26/2020 9:28 AM		5/26/2020 8:00 PM			Zakia Bouldin	M-SIO	5/26/2020 5:28 PM	0015140540		Sean Banks	Discolored Water	Completed
Penn Estates		2330 BURNTWOOD DR	5/26/2020 11:54 AM		5/26/2020 8:00 PM			Shanika Wright	M-SIO	6/1/2020 12:39 PM	2474611914		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		451 HYLAND DR	5/22/2020 8:35 PM		5/27/2020 7:00 AM			Lucy User	M-SIO	5/27/2020 6:05 PM	8597704427		Sean Banks	General Investigation	Completed
Penn Estates		322 OVERLOOK DR	5/22/2020 8:40 PM		5/27/2020 8:36 AM			Lucy User	M-SIO	5/27/2020 6:11 PM	9146483126		Sean Banks	General Investigation	Completed
Penn Estates		152 HYLAND DR	5/27/2020 6:20 PM		5/27/2020 6:19 PM			Lucy User	M-SIO	5/27/2020 6:23 PM	7247002195		Sean Banks	General Investigation	Completed
Penn Estates		4114 SYCAMORE LN	5/28/2020 7:17 AM		5/28/2020 6:00 PM			Patricia Hardy	M-SIO	5/28/2020 9:31 AM	3816933150		Mike Davison	Water Service Line Break	Completed
Penn Estates		4114 SYCAMORE LN	5/28/2020 1:51 PM		5/28/2020 8:00 PM			Shanika Wright	M-SIO	5/28/2020 2:12 PM	3813416796		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		420 LAKESIDE DR	5/19/2020 12:57 PM		5/31/2020 8:00 PM			Alisha Greer	M-SIO	5/31/2020 9:04 PM	7174202806		Sean Banks	No Water	Completed
Penn Estates		220 MERCEDES CT	5/22/2020 8:30 PM		6/1/2020 7:00 AM			Lucy User	M-SIO	6/1/2020 7:19 PM	3582982494		Sean Banks	General Investigation	Completed
Penn Estates		1199 WOODLAND DR	5/22/2020 8:40 PM		6/1/2020 8:38 AM			Lucy User	M-SIO	6/1/2020 7:18 PM	4192486083		Sean Banks	General Investigation	Completed
Penn Estates		3142 GREENBRIAR DR	6/1/2020 12:55 PM		6/1/2020 12:55 PM			Stephanie Muniz	HIBLL	6/2/2020 9:25 AM	6000599100		Sean Banks		Completed
Penn Estates		210 OVERLOOK DR	5/29/2020 12:44 PM		6/1/2020 8:00 PM			Yoleydys Gonzalez	M-SIO	5/29/2020 1:35 PM	4135223168		Mike Davison	General Investigation	Completed
Penn Estates		2330 BURNTWOOD DR	6/1/2020 10:15 AM		6/1/2020 8:00 PM			Sandra Soto	M-SIO	6/1/2020 12:33 PM	2478784236		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		1140 BELAIRE DR	6/1/2020 12:50 PM		6/1/2020 8:00 PM			Glenda Thompson	M-SIO	6/1/2020 1:26 PM	1078558831		Sean Banks	Water Service Line Break	Completed
Penn Estates		104 RIVERBEND TER	6/1/2020 2:46 PM		6/1/2020 8:00 PM			Glenda Thompson	M-SIO	6/1/2020 4:48 PM	5495499845		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		2147 LANSDALE DR	6/1/2020 2:51 PM		6/1/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	6/1/2020 3:30 PM	4851448586		Sean Banks	General Investigation	Completed
Penn Estates		5107 QUAIL LN	5/22/2020 8:30 PM		6/2/2020 7:00 AM			Lucy User	M-SIO	6/2/2020 8:16 PM	8350007870		Sean Banks	General Investigation	Completed
Penn Estates		181 SUMMERTON CIRCLE DR	5/22/2020 8:35 PM		6/2/2020 7:32 AM			Lucy User	M-SIO	6/2/2020 7:40 PM	1489192414		Sean Banks	General Investigation	Completed
Penn Estates		420 LAKESIDE DR	6/2/2020 2:35 PM		6/2/2020 8:00 AM			Patricia Reyes	M-SIO	6/3/2020 9:07 AM	7176323244		Mike Davison	General Investigation	Completed
Penn Estates		221 SOMERSET DR	5/22/2020 8:45 PM		6/2/2020 8:41 AM			Lucy User	M-SIO	6/2/2020 7:39 PM	7150633770		Sean Banks	General Investigation	Completed
Penn Estates		117 GLADE TER	6/5/2020 5:25 PM		6/5/2020 5:23 PM			Lucy User	M-SIO	6/5/2020 5:46 PM	9651145458		Sean Banks	General Investigation	Completed
Penn Estates		104 RIVERBEND TER	6/3/2020 1:34 PM		6/5/2020 8:00 PM			Sandra Soto	M-SIO	6/5/2020 5:48 PM	5491113399		Sean Banks	Repair/Replace Meter Box	Completed
Penn Estates		1111 KENSINGTON DR	6/4/2020 12:56 PM		6/5/2020 8:00 PM			Yoleydys Gonzalez	HIBLL	6/5/2020 9:10 AM	9914159616		Mike Davison		Completed
Penn Estates		7127 PINE GROVE DR	6/9/2020 5:25 PM		6/9/2020 5:23 PM			Lucy User	M-SIO	6/9/2020 5:40 PM	8370399099		Sean Banks	General Investigation	Completed
Penn Estates		3250 GREENBRIAR DR	6/8/2020 8:21 AM		6/9/2020 8:00 PM			Glenda Thompson	HIBLL	6/8/2020 11:05 AM	5921541421		Mike Davison		Completed
Penn Estates		3250 GREENBRIAR DR	6/8/2020 8:21 AM		6/9/2020 8:00 PM			Glenda Thompson	HIBLL	6/8/2020 11:05 AM	5921541421		Mike Davison		Completed
Penn Estates		110 CLOVER LN	6/10/2020 10:40 AM		6/10/2020 8:00 PM			Glenda Thompson	M-SIO	6/10/2020 1:56 PM	0950415940		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		110 CLOVER LN	6/15/2020 9:41 AM		6/16/2020 12:00 AM			Patricia Reyes	M-SIO	6/16/2020 9:38 AM	0958421585		Mike Davison	General Investigation	Completed
Penn Estates		3116 GREENBRIAR DR	6/15/2020 12:29 PM		6/16/2020 8:00 PM			Aja McReynolds	M-SIO	6/16/2020 2:40 PM	6806882494		Sean Banks	General Investigation	Completed
Penn Estates		335 CLICKO LN	6/15/2020 1:59 PM		6/16/2020 8:00 PM			Dominique Greenfield	M-SIO	6/16/2020 2:46 PM	7332351019			High or Low Pressure in the Water	Completed
Penn Estates		196 SANDLEWOOD DR	6/15/2020 3:54 PM		6/16/2020 8:00 PM			Dominique Greenfield	M-SIO	6/16/2020 2:42 PM	9494456122		Sean Banks	Sewer Service Line Break	Completed
Penn Estates		323 FERNWOOD DR	6/15/2022 3:45 PM		6/16/2020 8:00 PM			Shelia Edwards	HIBLL	6/16/2022 10:35 AM	1674769473		Sean Banks		Completed
Penn Estates		4277 WOODACRES DR	6/17/2020 8:33 AM		6/18/2020 6:00 PM			Stephanie Muniz	HIBLL	6/18/2020 11:49 AM	1088414430		Sean Banks		Completed
Penn Estates		443 SOMERSET DR	6/17/2020 9:06 AM		6/18/2020 8:00 PM			Glenda Thompson	HIBLL	6/18/2020 11:53 AM	5334274985		Sean Banks		Completed
Penn Estates		5107 QUAIL LN	6/19/2020 12:50 PM		6/19/2020 8:00 PM			Alisha Greer	M-SIO	6/19/2020 2:04 PM	8357554515		Sean Banks	General Investigation	Completed
Penn Estates		210 OVERLOOK DR	6/11/2020 3:14 PM		6/22/2020 10:00 AM			Yoleydys Gonzalez	M-SIO	6/22/2020 1:04 PM	413285180		Mike Davison	General Investigation	Completed
Penn Estates		1291 KENSINGTON DR	6/22/2020 8:49 AM		6/22/2020 6:00 PM			Patricia Hardy	M-SIO	6/22/2020 4:15 PM	9626079164		Sean Banks	Discolored Water	Completed
Penn Estates		314 HYLAND DR	6/22/2020 10:21 AM		6/23/2020 8:00 PM			Alisha Greer	M-SIO	6/23/2020 7:36 PM	5123883199		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		132 PASQUIN DR	6/23/2020 1:15 PM		6/24/2020 8:00 PM			Shelia Edwards	M-SIO	6/24/2020 12:42 PM	3617995226		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		132 PASQUIN DR	6/23/2020 1:15 PM		6/24/2020 8:00 PM			Shelia Edwards	M-SIO	6/24/2020 12:42 PM	3617995226		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		132 PASQUIN DR	6/24/2020 11:13 AM		6/24/2020 8:00 PM			Glenda Thompson	M-SIO	6/24/2020 12:41 PM	3612355057		Sean Banks	High or Low Pressure in the Water	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		132 PASQUIN DR	6/24/2020 11:13 AM		6/24/2020 8:00 PM		Glenda Thompson	M-SIO	6/24/2020 12:41 PM	3612355057			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		304 SPICEBUSH DR	6/25/2020 8:52 AM		6/25/2020 8:00 PM		Reginald Jerome	M-SIO	6/25/2020 10:28 AM	9688711028			Mike Davison	General Investigation	Completed
Penn Estates		6237 WILLOWICKE TER	6/25/2020 11:29 AM		6/25/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	6/25/2020 1:30 PM	5458973672			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		102 RESTON DRIVE	6/25/2020 10:39 AM		6/26/2020 8:00 PM		Sheila Edwards	M-SIO	6/25/2020 1:32 PM	9374088331			Vincent Varuolo	Noise in Sewer	Completed
Penn Estates		4106 TRILLIUM TER	6/26/2020 8:13 AM		6/26/2020 8:00 PM		Isabel Ceballos	M-SIO	6/26/2020 6:44 PM	7174423588			Sean Banks	Discolored Water	Completed
Penn Estates		1120 SUMMIT TER	6/26/2020 9:47 AM		6/29/2020 8:00 PM		Alisha Greer	M-SIO	6/29/2020 7:51 AM	5397770417			Sean Banks	Lawn Repair for Water Breaks	Completed
Penn Estates		3423 CRESTWOOD DR	6/29/2020 7:43 AM		6/29/2020 8:00 PM		Kelly Hagan	M-SIO	6/29/2020 8:45 AM	1088112304			Sean Banks	Water Service Line Break	Completed
Penn Estates		328 FERNWOOD DR	6/30/2020 7:43 AM		6/30/2020 8:00 PM		Shanika Wright	M-SIO	6/30/2020 8:34 AM	5380564740			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		446 HYLAND DR	7/1/2020 11:37 AM		7/1/2020 8:00 PM		Sheila Edwards	M-SIO	7/1/2020 12:11 PM	3977543237			Sean Banks	Clogged Sewer	Completed
Penn Estates		1111 HYLAND DR	7/3/2020 10:20 AM		7/2/2020 7:37 PM		Lucity User	M-SIO	7/8/2020 9:43 AM	0235992975			Sean Banks	General Investigation	Completed
Penn Estates		519 LAKESIDE DR	7/4/2020 10:45 AM		7/3/2020 12:23 PM		Lucity User	M-SIO	7/6/2020 10:20 AM	1895336671			Sean Banks	General Investigation	Completed
Penn Estates		3155 GREENBRIAR DR	7/8/2020 7:20 AM		7/7/2020 7:04 PM		Lucity User	M-SIO	7/8/2020 9:43 AM	7645520353			Sean Banks	General Investigation	Completed
Penn Estates		339 FERNWOOD DR	7/6/2020 4:52 PM		7/7/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	7/7/2020 6:58 AM	9565043082			Sean Banks	Water Quality	Completed
Penn Estates		1120 BELAIRE DR	7/8/2020 12:10 PM		7/8/2020 8:00 PM		Carl Crutchfield	HIBILL	7/8/2020 2:18 PM	3518348745			Mike Davison		Completed
Penn Estates		314 HYLAND DR	7/8/2020 3:46 PM		7/9/2020 8:00 PM		Sheila Edwards	M-SIO	7/9/2020 11:40 AM	5122986631			Mike Davison	General Investigation	Completed
Penn Estates		1120 BELAIRE DR	7/10/2020 11:30 AM		7/10/2020 4:00 PM		Alice Benton	M-SIO	7/14/2020 12:42 PM	3511622954				General Investigation	Completed
Penn Estates		3151 GREENBRIAR DR	7/9/2020 11:06 AM		7/10/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	7/13/2020 8:24 AM	9541647946			Mike Davison	General Investigation	Completed
Penn Estates		6230 WOODCHUCK CT	7/10/2020 11:52 AM		7/13/2020 8:00 PM		Kaitlynn Gilbert	HIBILL	7/13/2020 10:34 AM	9993836123			Mike Davison		Completed
Penn Estates		279 SPICEBUSH DR	7/13/2020 8:37 AM		7/14/2020 8:00 PM		Isabel Ceballos	HIBILL	7/14/2020 9:33 AM	4860502315			Mike Davison		Completed
Penn Estates		3269 GREENBRIAR DR	7/13/2020 3:36 PM		7/14/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	7/14/2020 7:58 AM	7120035008			Sean Banks	No Water	Completed
Penn Estates		4231 WOODACRES DR	7/14/2020 1:46 PM		7/15/2020 1:46 PM		Sabrena Cooper	HIBILL	7/15/2020 9:58 AM	5461622644			Sean Banks		Completed
Penn Estates		277 SOMERSET DR	7/16/2020 12:28 PM		7/16/2020 8:00 PM		Alisha Greer	M-SIO	7/16/2020 1:10 PM	5166743537			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		1208 WOODLAND DR	7/17/2020 9:42 AM		7/17/2020 8:00 PM		Sheila Edwards	M-SIO	7/17/2020 10:09 AM	1203154375			Sean Banks	Water Service Line Break	Completed
Penn Estates		1229 KENSINGTON DR	7/16/2020 9:35 AM		7/20/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	7/20/2020 6:56 AM	1835399440			Vincent Varuolo	General Investigation	Completed
Penn Estates		1316 STERLING DR	7/17/2020 8:22 AM		7/20/2020 8:00 PM		Yoleydis Gonzalez	HIBILL	7/20/2020 11:37 AM	1065654539			Mike Davison		Completed
Penn Estates		1308 BURNSIDE TER	7/20/2020 9:50 AM		7/20/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	7/20/2020 10:12 AM	4305137485			Sean Banks	No Water	Completed
Penn Estates		1111 KENSINGTON DR	7/20/2020 4:18 PM		7/21/2020 4:18 PM		Janice Williams	HIBILL	7/21/2020 3:00 PM	9912424664			Sean Banks		Completed
Penn Estates		6217 WOODCHUCK CT	7/21/2020 1:23 PM		7/22/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	7/22/2020 10:36 AM	6501920183			Sean Banks	General Investigation	Completed
Penn Estates		1208 WOODLAND DR	7/21/2020 3:41 PM		7/22/2020 8:00 PM		Roshyn Lide-Miller	M-SIO	7/22/2020 2:10 PM	1208151687			Sean Banks	Water Service Line Break	Completed
Penn Estates		7142 PINE GROVE DR	7/22/2020 10:24 AM		7/22/2020 8:00 PM		Sheila Edwards	M-SIO	7/22/2020 11:37 AM	1054836581			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		1208 WOODLAND DR	7/22/2020 2:47 PM		7/23/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	7/23/2020 9:11 AM	1204626340			Sean Banks	General Investigation	Completed
Penn Estates		341 CLICKO LN	7/27/2020 5:40 PM		7/27/2020 4:41 PM		Lucity User	M-SIO	7/28/2020 10:04 AM	6130262588			Sean Banks	General Investigation	Completed
Penn Estates		7116 GLENWOOD DR	7/27/2020 5:37 PM		7/27/2020 5:37 PM		Lucity User	M-SIO	7/28/2020 10:04 AM	8826283712			Sean Banks	General Investigation	Completed
Penn Estates		7123 GLENWOOD DR	7/28/2020 10:10 AM		7/27/2020 5:42 PM		Lucity User	M-SIO	7/28/2020 10:21 AM	6021380070			Sean Banks	General Investigation	Completed
Penn Estates		3306 STONEHENGE DR	7/28/2020 10:10 AM		7/27/2020 7:51 PM		Lucity User	M-SIO	7/28/2020 10:21 AM	5620804557			Sean Banks	General Investigation	Completed
Penn Estates		6130 WALES CT	7/27/2020 3:50 PM		7/28/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	7/28/2020 10:02 AM	9043340313			Sean Banks	General Investigation	Completed
Penn Estates		449 DEBORAH DR	7/28/2020 11:26 AM		7/28/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	7/28/2020 11:44 AM	7942312138			Sean Banks	Discolored Water	Completed
Penn Estates		7123 GLENWOOD DR	7/28/2020 1:10 PM		7/28/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	7/28/2020 2:00 PM	6023707676			Sean Banks	Discolored Water	Completed
Penn Estates		472 DEBORAH DR	7/28/2020 2:16 PM		7/28/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	7/28/2020 2:30 PM	2907236421			Sean Banks	Discolored Water	Completed
Penn Estates		6210 BLUE BEECH DR	7/28/2020 2:20 PM		7/28/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	7/28/2020 2:42 PM	9207463583			Sean Banks	Discolored Water	Completed
Penn Estates		353 CLICKO LN	7/29/2020 6:30 PM		7/28/2020 9:58 PM		Lucity User	M-SIO	7/31/2020 4:23 PM	3822040594			Sean Banks	General Investigation	Completed
Penn Estates		212 GARDEN TER	7/28/2020 7:46 AM		7/29/2020 8:00 PM		Mark Fry	M-SIO	7/29/2020 11:52 AM	7459377482			Sean Banks	General Investigation	Completed
Penn Estates		312 FERNWOOD DR	7/29/2020 9:22 AM		7/29/2020 6:00 PM		Janice Williams	M-SIO	7/29/2020 11:15 AM	2787044510			Sean Banks	Discolored Water	Completed
Penn Estates		4220 WOODACRES DR	7/29/2020 12:47 PM		7/29/2020 8:00 PM		Sheila Edwards	M-SIO	7/29/2020 5:17 PM	1847889673			Sean Banks	General Investigation	Completed
Penn Estates		353 CLICKO LN	7/29/2020 2:51 PM		7/29/2020 6:00 PM		Patricia Hardy	M-SIO	7/29/2020 5:11 PM	3823435458			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		1402 MELROSE TERRACE	7/29/2020 3:52 PM		7/29/2020 6:00 PM		Sheila Edwards	M-SIO	7/29/2020 5:16 PM	4423450363			Sean Banks	General Investigation	Completed
Penn Estates		3208 GREENBRIAR DR	7/29/2020 7:49 AM		7/29/2020 8:00 PM		Stephanie Muniz	M-SIO	7/29/2020 11:17 AM	4951517326			Sean Banks	Discolored Water	Completed
Penn Estates		415 DEBORAH DR	7/29/2020 2:32 PM		7/29/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	7/29/2020 5:12 PM	7755902717			Sean Banks	High or Low Pressure in the Water	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		415 DEBORAH DR	7/30/2020 8:26 AM		7/30/2020 6:00 PM		Stephane Muniz	M-SIO	7/30/2020 9:55 AM	7758212631			Sean Banks	No Water	Completed
Penn Estates		1291 KENSINGTON DR	6/26/2020 7:46 AM		7/30/2020 8:00 PM		Glenda Thompson	M-SIO	7/30/2020 1:32 PM	9625358127			Mike Davison	Discolored Water	Completed
Penn Estates		412 DEBORAH DR	7/30/2020 3:48 PM		7/30/2020 8:00 PM		Alisha Greer	M-SIO	7/31/2020 4:25 PM	6832868865			Sean Banks	Discolored Water	Completed
Penn Estates		499 DEBORAH DR	7/30/2020 3:54 PM		7/30/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	7/31/2020 4:24 PM	3201036159			Sean Banks	Discolored Water	Completed
Penn Estates		7137 GLENWOOD DR	7/31/2020 11:53 AM		7/31/2020 6:00 PM		Janice Williams	M-SIO	7/31/2020 4:28 PM	5499224418			Sean Banks	Discolored Water	Completed
Penn Estates		208 WARREN CT	7/30/2020 9:17 AM		7/31/2020 8:00 PM		Sabrena Cooper	M-SIO	7/31/2020 4:26 PM	1237566073			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		7132 GLENWOOD DR	7/31/2020 7:15 AM		7/31/2020 8:00 PM		Glenda Thompson	M-SIO	7/31/2020 4:29 PM	7314847890			Sean Banks	Discolored Water	Completed
Penn Estates		114 BREWSTER WAY	7/31/2020 2:49 PM		8/3/2020 6:00 PM		Mark Fry	HIBILL	8/3/2020 8:20 AM	2672071528			Mike Davison		Completed
Penn Estates		348 CLICKO LN	8/3/2020 10:36 AM		8/3/2020 6:00 PM		Janice Williams	M-SIO	8/3/2020 12:25 PM	9321916157			Sean Banks	No Water	Completed
Penn Estates		337 CLICKO LN	8/3/2020 7:52 AM		8/3/2020 8:00 PM		Isabel Ceballos	M-SIO	8/3/2020 12:37 PM	6230248495			Sean Banks	No Water	Completed
Penn Estates		208 WARREN CT	8/3/2020 9:19 AM		8/3/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	8/3/2020 12:37 PM	1237528220			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		165 SUMMERTON CIRCLE DR	8/3/2020 9:45 AM		8/3/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	8/3/2020 12:35 PM	9681785889			Sean Banks	No Water	Completed
Penn Estates		425 DEBORAH DR	8/3/2020 11:23 AM		8/3/2020 8:00 PM		Isabel Ceballos	M-SIO	8/3/2020 12:23 PM	1553062129			Sean Banks	No Water	Completed
Penn Estates		152 SUMMERTON CIRCLE DR	8/3/2020 11:57 AM		8/3/2020 8:00 PM		Reginaid Jerome	M-SIO	8/3/2020 12:17 PM	5191362395			Sean Banks	No Water	Completed
Penn Estates		513 CLICKO LN	8/3/2020 8:14 AM		8/4/2020 8:00 PM		Hayes Tiara	M-SIO	8/4/2020 9:03 AM	0061783741			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		190 SUMMERTON CIRCLE DR	8/3/2020 8:17 AM		8/4/2020 8:00 PM		Sandra Soto	M-SIO	8/4/2020 9:03 AM	7797347050			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		324 CLICKO LN	8/3/2020 8:41 AM		8/4/2020 8:00 PM		Jerry Lazarre	M-SIO	8/4/2020 8:57 AM	7710852877			Sean Banks	No Water	Completed
Penn Estates		139 PASQUIN DR	8/3/2020 12:24 PM		8/4/2020 8:00 PM		Reginaid Jerome	M-SIO	8/4/2020 9:08 AM	7405725137			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		6208 WOODCHUCK CT	8/3/2020 2:51 PM		8/4/2020 8:00 PM		Dominique Greenfield	M-SIO	8/4/2020 9:11 AM	9390062565			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		154 SUMMERTON CIRCLE DR	8/4/2020 7:30 AM		8/4/2020 8:00 PM		Tierra Love	M-SIO	8/4/2020 8:55 AM	4291025246			Mike Davison	Water Main Break	Completed
Penn Estates		160 SUMMERTON CIRCLE DR	8/4/2020 9:02 AM		8/4/2020 8:00 PM		Reginaid Jerome	M-SIO	8/4/2020 9:33 AM	9296141570			Sean Banks	No Water	Completed
Penn Estates		329 CLICKO LN	8/4/2020 2:47 PM		8/5/2020 8:00 PM		Isabel Ceballos	M-SIO	8/5/2020 4:04 PM	9431438747			Sean Banks	No Water	Completed
Penn Estates		337 CLICKO LN	8/4/2020 3:47 PM		8/5/2020 8:00 PM		Hayes Tiara	M-SIO	8/5/2020 2:23 PM	6234252293			Sean Banks	No Water	Completed
Penn Estates		215 GARDEN TER	8/5/2020 8:04 AM		8/5/2020 8:00 PM		Isabel Ceballos	M-SIO	8/5/2020 11:49 AM	8152517330			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		190 SUMMERTON CIRCLE DR	8/5/2020 8:49 AM		8/5/2020 8:00 PM		Zakia Boudin	M-SIO	8/5/2020 10:11 AM	7797553958			Mike Davison	General Investigation	Completed
Penn Estates		353 CLICKO LN	8/5/2020 8:59 AM		8/5/2020 8:00 PM		Shanika Wright	M-SIO	8/5/2020 11:50 AM	3821387785			Sean Banks	No Water	Completed
Penn Estates		231 HYLAND DR	8/5/2020 11:15 AM		8/6/2020 11:15 AM		Aja McReynolds	HIBILL	8/11/2020 7:15 AM	8685385794			Sean Banks		Completed
Penn Estates		361 DELLWOOD CT	8/4/2020 9:35 AM		8/6/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	8/6/2020 1:00 PM	1462989259			Sean Banks	General Investigation	Completed
Penn Estates		3155 GREENBRIAR DR	8/4/2020 2:17 PM		8/6/2020 8:00 PM		Alisha Greer	M-SIO	8/6/2020 1:33 PM	7641780757			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		494 DEBORAH DR	8/5/2020 1:07 PM		8/6/2020 8:00 PM		Neal Franklin	M-SIO	8/6/2020 1:10 PM	3108460368			Sean Banks	Discolored Water	Completed
Penn Estates		3330 STONEHENGE DR	8/6/2020 2:18 PM		8/6/2020 8:00 PM		Shanika Wright	M-SIO	8/6/2020 3:15 PM	8911634579			Sean Banks	No Water	Completed
Penn Estates		314 OVERLOOK DR	8/6/2020 1:33 PM		8/7/2020 6:00 PM		Patricia Hardy	M-SIO	8/7/2020 12:53 PM	8047140754			Sean Banks	General Investigation	Completed
Penn Estates		335 CLICKO LN	8/7/2020 10:48 AM		8/7/2020 8:00 PM		Alisha Greer	M-SIO	8/7/2020 12:50 PM	7336587089			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		133 RESTON DR	7/30/2020 9:32 AM		8/10/2020 6:00 PM		Janice Williams	M-SIO	8/10/2020 12:58 PM	8061493150			Sean Banks	General Investigation	Completed
Penn Estates		476 SOMERSET DR	8/7/2020 9:11 AM		8/10/2020 8:00 PM		Kaitlynn Gilbert	HIBILL	8/11/2020 7:13 AM	1582885758			Sean Banks		Completed
Penn Estates		215 SPICEBUSH DR	8/10/2020 9:06 AM		8/10/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	8/10/2020 9:42 AM	0459924246			Sean Banks	General Investigation	Completed
Penn Estates		314 OVERLOOK DR	8/10/2020 12:30 PM		8/10/2020 8:00 PM		Hayes Tiara	M-SIO	8/10/2020 1:18 PM	8040263668			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		110 GROUSE CT	8/11/2020 9:06 AM		8/11/2020 6:00 PM		Mark Fry	M-SIO	8/11/2020 1:36 PM	0658185677			Mike Davison	No Water	Completed
Penn Estates		8117 BERWOOD TER	8/10/2020 1:19 PM		8/11/2020 8:00 PM		Isabel Ceballos	M-SIO	8/11/2020 1:47 PM	0071928493			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		160 SUMMERTON CIRCLE DR	8/10/2020 2:37 PM		8/11/2020 8:00 PM		Glenda Thompson	HIBILL	8/12/2020 8:19 AM	9298671175			Mike Davison		Completed
Penn Estates		304 CRICKET DR	8/11/2020 11:06 AM		8/11/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	8/12/2020 6:36 AM	1651781156			Mike Davison	No Water	Completed
Penn Estates		1204 KENSINGTON DR	8/13/2020 3:17 PM		8/13/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	8/13/2020 3:59 PM	5394131951			Sean Banks	General Investigation	Completed
Penn Estates		339 FERNWOOD DR	8/13/2020 8:33 AM		8/14/2020 8:00 PM		Yoleydis Gonzalez	HIBILL	8/14/2020 1:54 PM	9660302243			Sean Banks		Completed
Penn Estates		2340 BURNTWOOD DR	8/14/2020 7:12 AM		8/14/2020 8:00 PM		Glenda Thompson	M-SIO	8/14/2020 8:14 AM	0308853728			Sean Banks	No Water	Completed
Penn Estates		127 BAYBERRY CT	8/14/2020 8:31 AM		8/14/2020 8:00 PM		Glenda Thompson	M-SIO	8/14/2020 9:58 AM	1416380813			Sean Banks	No Water	Completed
Penn Estates		3220 WOODCHIP LN	8/18/2020 11:41 AM		8/18/2020 6:00 PM		Janice Williams	M-SIO	8/18/2020 12:46 PM	3318675392			Sean Banks	No Water	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		432 DEBORAH DR	8/17/2020 8:13 AM		8/18/2020 8:00 PM		Glenda Thompson	HIBILL	8/18/2020 1:06 PM	6349942630			Sean Banks		Completed
Penn Estates		5111 RED BUD TER	8/18/2020 8:21 AM		8/18/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	8/18/2020 11:27 AM	1088074607			Sean Banks	Discolored Water	Completed
Penn Estates		104 CLOVER LN	8/17/2020 9:04 AM		8/19/2020 8:00 PM		Glenda Thompson	M-SIO	8/19/2020 9:24 AM	0753708454			Sean Banks	No Water	Completed
Penn Estates		3210 WOODCHIP LN	8/20/2020 8:44 AM		8/20/2020 8:00 PM		Stephanie Muniz	M-SIO	8/20/2020 1:08 PM	0018233657			Sean Banks	Repair/Replace Meter Box	Completed
Penn Estates		348 CLICKO LN	8/19/2020 10:09 AM		8/20/2020 8:00 PM		Glenda Thompson	M-SIO	8/20/2020 1:10 PM	9321265474			Sean Banks	No Water	Completed
Penn Estates		100 BAYBERRY CT	8/27/2020 1:34 PM		8/27/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	8/28/2020 7:09 AM	2525953907			Mike Davison	General Investigation	Completed
Penn Estates		317 JUNPER CT	8/31/2020 12:37 PM		8/31/2020 8:00 PM		Sandra Soto	M-SIO	8/31/2020 1:27 PM	3126236235			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		1257 BRENTWOOD DR	8/31/2020 2:21 PM		9/1/2020 8:00 PM		Alisha Greer	M-SIO	9/1/2020 12:22 PM	3308544700			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		322 FERNWOOD DR	9/2/2020 10:10 AM		9/3/2020 8:00 PM		Jerry Lazarre	HIBILL	9/3/2020 8:10 AM	1483012895			Mike Davison		Completed
Penn Estates		118 BREWSTER WY	9/3/2020 12:28 PM		9/4/2020 8:00 PM		Yoleydis Gonzalez	HIBILL	9/4/2020 8:32 AM	3773102092			Mike Davison		Completed
Penn Estates		194 SOMERSET DR	9/4/2020 10:12 AM		9/4/2020 8:00 PM		Sandra Soto	M-SIO	9/4/2020 11:06 AM	2668935989			Mike Davison	Water Service Line Break	Completed
Penn Estates		3220 WOODCHIP LN	9/4/2020 3:51 PM		9/8/2020 8:00 PM		Glenda Thompson	M-SIO	9/8/2020 2:43 PM	3313849819			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		286 OVERLOOK DR	9/8/2020 10:36 AM		9/8/2020 8:00 PM		Sabrena Cooper	M-SIO	9/8/2020 2:34 PM	4646630381			Sean Banks	Water Quality	Completed
Penn Estates		304 SPICEBUSH DR	9/9/2020 9:25 AM		9/9/2020 12:00 AM		Patricia Reyes	M-SIO	9/9/2020 10:31 AM	9683928197			Mike Davison	General Investigation	Completed
Penn Estates		166 SUMMERTON CIRCLE DR	9/9/2020 2:52 PM		9/10/2020 2:52 PM		Tierra Love	HIBILL	9/10/2020 9:41 AM	7496505841			Sean Banks		Completed
Penn Estates		2317 BURNTWOOD DR	9/11/2020 10:04 AM		9/11/2020 8:00 PM		Sheila Edwards	M-SIO	9/11/2020 10:57 AM	4485321296			Sean Banks	Discolored Water	Completed
Penn Estates		1158 HUNTERS WOODS DR	9/15/2020 2:47 PM		9/16/2020 8:00 PM		Kaitlynn Gilbert	HIBILL	9/16/2020 11:29 AM	5381810539			Sean Banks		Completed
Penn Estates		3211 GREENBRIAR DR	9/16/2020 2:19 PM		9/16/2020 8:00 PM		Reginald Jerome	M-SIO	9/16/2020 2:39 PM	9463187784			Sean Banks	Water Service Line Break	Completed
Penn Estates		6222 BLUE BEECH DR	9/16/2020 7:27 AM		9/17/2020 8:00 PM		Tina Richardson	HIBILL	9/17/2020 10:18 AM	8991299432			Sean Banks		Completed
Penn Estates		2318 BURNTWOOD DR	9/16/2020 12:50 PM		9/17/2020 8:00 PM		Stephanie Muniz	HIBILL	9/17/2020 9:44 AM	5961297351			Sean Banks		Completed
Penn Estates		281 SOMERSET DR	9/17/2020 11:14 AM		9/17/2020 8:00 PM		Sheila Edwards	M-SIO	9/17/2020 12:08 PM	2263473201			Sean Banks	Water Main Break	Completed
Penn Estates		1135 HUNTERS WOODS DR	9/16/2020 12:36 PM		9/17/2020 8:00 PM		Glenda Thompson	HIBILL	9/17/2020 10:00 AM	0826055751			Sean Banks		Completed
Penn Estates		4211 KENWOOD TER	9/16/2020 12:58 PM		9/17/2020 8:00 PM		Jennifer Akers	HIBILL	9/17/2020 10:46 AM	0080400965			Sean Banks		Completed
Penn Estates		3281 GREENBRIAR DR	9/16/2020 1:50 PM		9/18/2020 8:00 PM		Lorie Mayeski	M-SIO	9/18/2020 12:26 PM	2428217013			Sean Banks	Water Quality	Completed
Penn Estates		2105 LANSDALE DR	9/21/2020 9:12 AM		9/21/2020 8:00 PM		Dominique Greenfield	M-SIO	9/21/2020 1:31 PM	8870029667			Sean Banks	Discolored Water	Completed
Penn Estates		513 LAKESIDE DR	9/21/2020 3:05 PM		9/21/2020 8:00 PM		Alisha Greer	M-SIO	9/21/2020 3:59 PM	0998036275			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		138 CLOVER LN	9/24/2020 2:52 PM		9/25/2020 8:00 PM		Travis Smith	M-SIO	9/25/2020 10:30 AM	8946666993			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		1115 KENSINGTON DR	9/25/2020 8:34 AM		9/25/2020 8:00 PM		Ashley Cox	M-SIO	9/25/2020 11:04 AM	2810644628			Mike Davison	Water Main Break	Completed
Penn Estates		312 FERNWOOD DR	9/28/2020 7:16 AM		9/28/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	9/28/2020 8:50 AM	2785212921			Sean Banks	Water Quality	Completed
Penn Estates		3143 GREENBRIAR DR	9/28/2020 8:13 AM		9/28/2020 8:00 PM		Glenda Thompson	M-SIO	9/28/2020 11:21 AM	5448176318			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		1311 DELLWOOD CT	9/28/2020 2:59 PM		9/29/2020 12:00 AM		Patricia Reyes	M-SIO	9/29/2020 3:23 PM	2556031231			Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		2105 LANSDALE DR	9/30/2020 7:36 AM		9/30/2020 5:27 PM		Alice Benton	M-SIO	9/30/2020 10:46 AM	8876772860			Sean Banks	Discolored Water	Completed
Penn Estates		133 SUNDEW DR	9/24/2020 3:25 PM		9/30/2020 8:00 PM		Alisha Greer	M-SIO	9/30/2020 10:06 AM	0195326847			Mike Davison	No Water	Completed
Penn Estates		640 LAKESIDE DR	9/25/2020 1:01 PM		9/30/2020 8:00 PM		Reginald Jerome	M-SIO	9/30/2020 3:23 PM	8619304058			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		221 SOMERSET DR	10/1/2020 1:17 PM		10/1/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	10/2/2020 10:06 AM	7154358717			Mike Davison	No Water	Completed
Penn Estates		418 DEBORAH DR	10/5/2020 1:28 PM		10/5/2020 11:06 AM		Alice Benton	M-SIO	10/5/2020 1:37 PM	0144100507			Vincent Varuolo	No Water	Completed
Penn Estates		3136 GREENBRIAR DR	10/6/2020 3:03 PM		10/7/2020 12:00 AM		Janice Williams	M-SIO	10/7/2020 10:50 AM	0304781675			Vincent Varuolo	Discolored Water	Completed
Penn Estates		216 OVERLOOK DR	10/7/2020 10:56 AM		10/7/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	10/7/2020 1:02 PM	3336898016			Mike Davison	Discolored Water	Completed
Penn Estates		2109 LANSDALE DR	10/8/2020 9:49 AM		10/8/2020 9:02 PM		Alice Benton	M-SIO	10/13/2020 8:27 AM	4771644236			Vincent Varuolo	Discolored Water	Completed
Penn Estates		339 OVERLOOK DR	10/8/2020 9:30 AM		10/8/2020 8:00 PM		Kaitlynn Gilbert	HIBILL	10/9/2020 2:19 PM	6843342386			Mike Davison		Completed
Penn Estates		3211 GREENBRIAR DR	10/9/2020 1:14 PM		10/9/2020 8:00 PM		Shanika Wright	M-SIO	10/9/2020 1:51 PM	9461709502			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		1189 WOODLAND DR	10/9/2020 3:13 PM		10/12/2020 3:13 PM		Janice Williams	HIBILL	10/12/2020 2:15 PM	9880475593			Mike Davison		Completed
Penn Estates		281 SOMERSET DR	9/30/2020 10:51 AM		10/12/2020 6:00 PM		Patricia Hardy	M-SIO	10/1/2020 12:00 AM	2264292679				Water Miscellaneous Complaint	Completed
Penn Estates		312 FERNWOOD DR	10/12/2020 11:41 AM		10/12/2020 8:00 PM		Tina Richardson	M-SIO	10/12/2020 11:50 AM	2784777337			Sean Banks	Discolored Water	Completed
Penn Estates		1249 BRENTWOOD DR	10/5/2020 9:15 AM		10/12/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	10/6/2020 12:00 AM	4107942531				General Investigation	Completed
Penn Estates		266 SPICEBUSH DR	10/8/2020 11:38 AM		10/12/2020 8:00 PM		Yoleydis Gonzalez	HIBILL	10/12/2020 10:48 AM	9372805263			Sean Banks		Completed
Penn Estates		3313 GREENBRIAR DR	10/9/2020 11:32 AM		10/12/2020 8:00 PM		Yoleydis Gonzalez	HIBILL	10/12/2020 10:32 AM	0331158957			Sean Banks		Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		1150 WOODLAND DR	10/12/2020 8:41 AM		10/12/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	10/12/2020 9:55 AM	9856645027			Sean Banks	Discolored Water	Completed
Penn Estates		3208 GREENBRIAR DR	10/12/2020 12:55 PM		10/12/2020 8:00 PM		Dominique Greenfield	M-SIO	10/12/2020 2:13 PM	4052333213			Sean Banks	Discolored Water	Completed
Penn Estates		6235 WILLOWICKE TER	10/12/2020 10:59 AM		10/13/2020 8:00 PM		Sandra Soto	HIBILL	10/13/2020 7:17 AM	3355604058			Mike Davison		Completed
Penn Estates		1141 WOODLAND DR	10/13/2020 1:14 PM		10/13/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	10/13/2020 2:22 PM	2479759581			Sean Banks	No Water	Completed
Penn Estates		1118 WOODLAND DR	10/13/2020 1:40 PM		10/13/2020 8:00 PM		Isabel Ceballos	M-SIO	10/13/2020 2:25 PM	1016436637			Sean Banks	Discolored Water	Completed
Penn Estates		7132 PINE GROVE DR	10/15/2020 12:44 PM		10/15/2020 6:00 PM		Mark Fry	M-SIO	10/15/2020 2:52 PM	0746253975			Vincent Varuolo	High or Low Pressure in the Water	Completed
Penn Estates		3220 GREENBRIAR DR	10/15/2020 1:49 PM		10/15/2020 8:00 PM		Shella Edwards	M-SIO	10/15/2020 2:55 PM	7558991332			Vincent Varuolo	Discolored Water	Completed
Penn Estates		339 FERNWOOD DR	10/16/2020 11:54 AM		10/16/2020 6:00 PM		Janice Williams	M-SIO	10/16/2020 12:22 PM	9569446026			Sean Banks	Discolored Water	Completed
Penn Estates		3258 GREENBRIAR DR	10/16/2020 1:23 PM		10/16/2020 8:00 PM		Roslyn Lide-Miller	M-SIO	10/16/2020 1:32 PM	4124755849			Sean Banks	Water Quality	Completed
Penn Estates		3307 GREENBRIAR DR	10/19/2020 2:46 PM		10/19/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	10/19/2020 3:20 PM	6138289138			Sean Banks	Discolored Water	Completed
Penn Estates		174 PASQUIN DR	10/20/2020 11:47 AM		10/21/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	10/21/2020 10:32 AM	5367416508			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		3321 GREENBRIAR DR	10/21/2020 3:01 PM		10/22/2020 8:00 PM		Joshua Burns	M-SIO	10/22/2020 10:16 AM	2538005172			Sean Banks	Discolored Water	Completed
Penn Estates		483 DEBORAH DR	10/20/2020 3:31 PM		10/26/2020 8:00 PM		Isabel Ceballos	M-SIO	10/26/2020 8:57 AM	4406271314			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		333 SOMERSET DR	10/26/2020 2:25 PM		10/27/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	10/27/2020 6:58 AM	9250051170			Mike Davison	General Investigation	Completed
Penn Estates		3175 GREENBRIAR DR	10/27/2020 9:51 AM		10/27/2020 8:00 PM		Kelly Hagan	M-SIO	10/27/2020 12:41 PM	7665011885			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		333 SOMERSET DR	10/27/2020 1:27 PM		10/28/2020 8:00 PM		Jennifer Akers	M-SIO	10/28/2020 11:21 AM	9252391716			Mike Davison	Water Service Line Break	Completed
Penn Estates		314 OVERLOOK DR	10/29/2020 10:05 AM		10/29/2020 8:00 PM		Glenda Thompson	M-SIO	10/29/2020 10:18 AM	8048382988			Sean Banks	Discolored Water	Completed
Penn Estates		6223 WILLOWICKE TER	10/30/2020 8:49 AM		10/30/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	10/30/2020 8:55 AM	2054232174			Sean Banks	Discolored Water	Completed
Penn Estates		3434 CRESTWOOD DR	10/30/2020 1:20 PM		10/30/2020 8:00 PM		Jerry Lazarre	M-SIO	10/30/2020 2:12 PM	3853992612			Sean Banks	Water Service Line Break	Completed
Penn Estates		197 SOMERSET DR	11/2/2020 7:13 AM		11/2/2020 8:00 PM		Glenda Thompson	M-SIO	11/2/2020 8:45 AM	9854173310			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		197 SOMERSET DR	11/3/2020 8:36 AM		11/3/2020 8:00 PM		Douglas Smith	M-SIO	11/3/2020 9:55 AM	9854079623			Sean Banks	Water Service Line Break	Completed
Penn Estates		115 DIANE CT	11/3/2020 12:27 PM		11/5/2020 6:00 PM		Patricia Hardy	M-SIO	11/5/2020 9:47 AM	3244807031			Sean Banks	Discolored Water	Completed
Penn Estates		304 CLICKO LN	10/30/2020 10:50 AM		11/5/2020 8:00 PM		Isabel Ceballos	M-SIO	11/5/2020 1:37 PM	7012708946			Sean Banks	Discolored Water	Completed
Penn Estates		261 OVERLOOK DR	11/5/2020 7:22 AM		11/5/2020 8:00 PM		Glenda Thompson	M-SIO	11/5/2020 11:25 AM	8194989632			Sean Banks	Discolored Water	Completed
Penn Estates		429 SOMERSET DR	11/5/2020 8:25 AM		11/5/2020 8:00 PM		Isabel Ceballos	M-SIO	11/5/2020 10:30 AM	5027128241			Sean Banks	Water Service Line Break	Completed
Penn Estates		198 SANDLEWOOD DR	11/7/2020 1:30 PM		11/7/2020 12:45 PM		Lucy User	M-SIO	11/9/2020 8:44 AM	3493167854			Sean Banks	General Investigation	Completed
Penn Estates		5111 RED BUD TER	11/10/2020 10:43 AM		11/10/2020 10:43 AM		Janice Williams	HIBILL	11/11/2020 1:47 PM	1981419318			Mike Davison		Completed
Penn Estates		274 SPICEBUSH DR	11/11/2020 9:54 AM		11/11/2020 8:00 PM		Reginald Jerome	M-SIO	11/11/2020 12:55 PM	6174070619			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		5108 QUAIL LN	11/18/2020 10:42 AM		11/18/2020 8:00 PM		Isabel Ceballos	M-SIO	11/18/2020 11:04 AM	7459624226			Sean Banks	Water Service Line Break	Completed
Penn Estates		212 SANDLEWOOD DR	11/19/2020 7:13 AM		11/19/2020 8:00 PM		Sandra Soto	M-SIO	11/19/2020 7:25 AM	8985283232			Sean Banks	No Water	Completed
Penn Estates		4115 ROSEWOOD TER	11/19/2020 11:59 AM		11/20/2020 8:00 PM		Isabel Ceballos	HIBILL	11/20/2020 10:45 AM	4677260330			Sean Banks		Completed
Penn Estates		6119 BERWOOD TER	11/19/2020 1:37 PM		11/20/2020 8:00 PM		Yoleydis Gonzalez	HIBILL	11/20/2020 11:20 AM	2171528514			Sean Banks		Completed
Penn Estates		2105 LANSDALE DR	11/23/2020 8:31 AM		11/23/2020 8:00 PM		Isabel Ceballos	M-SIO	11/23/2020 1:45 PM	8875744904			Sean Banks	Discolored Water	Completed
Penn Estates		317 Penn Estates	11/25/2020 11:19 AM		11/25/2020 8:01 AM		Alice Benton	M-SIO	11/25/2020 11:28 AM	3334822069			Vincent Varuolo	Discolored Water	Completed
Penn Estates		111 STARVIEW DR	11/29/2020 10:45 AM		11/29/2020 10:42 AM		Lucy User	M-SIO	11/29/2020 10:48 AM	5146138257			Sean Banks	General Investigation	Completed
Penn Estates		101 BAYBERRY CT	12/2/2020 7:06 AM		12/2/2020 8:00 PM		Sabrena Cooper	M-SIO	12/2/2020 1:22 PM	2387790128			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		1183 HUNTERS WOODS DR	11/30/2020 2:36 PM		12/3/2020 7:00 PM		Jerry Lazarre	M-SIO	12/3/2020 9:40 AM	6510049323			Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		5150 LAKE DR	12/3/2020 3:12 PM		12/3/2020 8:00 PM		Douglas Smith	M-SIO	12/3/2020 3:35 PM	9445742154			Sean Banks	Water Service Line Break	Completed
Penn Estates		297 HYLAND DR	12/7/2020 6:49 AM		12/8/2020 6:44 AM		Lucy User	M-SIO	12/7/2020 8:32 AM	2733185698			Vincent Varuolo	General Investigation	Completed
Penn Estates		1122 HUNTERS WOODS DR	12/7/2020 6:54 AM		12/8/2020 6:51 AM		Lucy User	M-SIO	12/7/2020 12:20 PM	1767727692			Vincent Varuolo	General Investigation	Completed
Penn Estates		3124 GREENBRIAR DR	12/8/2020 11:44 AM		12/8/2020 8:00 PM		Kelly Hagan	M-SIO	12/8/2020 12:01 PM	4609991031			Sean Banks	Water Service Line Break	Completed
Penn Estates		145 RUNNYMEDE DR	12/14/2020 1:45 PM		12/11/2020 4:41 PM		Lucy User	M-SIO	12/15/2020 11:07 AM	8983789232			Sean Banks	General Investigation	Completed
Penn Estates		3258 GREENBRIAR DR	12/14/2020 7:56 AM		12/14/2020 8:00 PM		Mark Fry	M-SIO	12/14/2020 10:10 AM	4123528213			Sean Banks	Water Service Line Break	Completed
Penn Estates		1133 WOODLAND DR	12/9/2020 2:48 PM		12/17/2020 8:00 PM		Kelly Hagan	HIBILL	12/17/2020 1:00 PM	1175160444			Sean Banks		Completed
Penn Estates		212 SANDLEWOOD DR	12/19/2020 8:15 AM		12/19/2020 8:10 AM		Lucy User	M-SIO	12/23/2020 12:34 PM	8983756776			Sean Banks	General Investigation	Completed
Penn Estates		1220 KENSINGTON DR	12/21/2020 10:24 AM		12/21/2020 8:00 PM		Tierra Love	M-SIO	12/21/2020 11:34 AM	1798763058			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		266 SPICEBUSH DR	12/14/2020 12:29 PM		12/22/2020 8:00 PM		Patricia Reyes	HIBILL	12/23/2020 12:34 PM	9378401946			Sean Banks		Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		266 SPICEBUSH DR	12/21/2020 1:47 PM		12/22/2020 8:00 PM		Jerry Lazarre	M-SIO	12/22/2020 9:25 AM	9376630350			Sean Banks	Water Service Line Break	Completed
Penn Estates		1316 STERLING DR	12/22/2020 11:40 AM		12/22/2020 8:00 PM		Glenda Thompson	M-SIO	12/22/2020 3:27 PM	1068521218			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		1208 WOODLAND DR	12/15/2020 10:03 AM		12/23/2020 8:00 PM		Roshlyn Lide-Miller	M-SIO	12/23/2020 2:14 PM	1203180657			Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		3258 GREENBRIAR DR	12/17/2020 9:31 AM		12/23/2020 8:00 PM		Isabel Ceballos	M-SIO	12/23/2020 2:13 PM	4128284692			Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		1282 BRENTWOOD DR	12/29/2020 1:40 PM		12/29/2020 8:00 PM		Shanika Wright	M-SIO	12/29/2020 3:53 PM	3592252898			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		164 SUMMERTON CIRCLE DR	12/30/2020 9:50 AM		12/30/2020 8:00 PM		Kelly Hagan	M-SIO	1/4/2021 1:04 PM	1492982298				Water Quality	Completed
Penn Estates		124 HYLAND DR	1/5/2021 8:16 AM		1/5/2021 8:00 PM		Yoleydis Gonzalez	HIBILL	1/5/2021 1:07 PM	5847920396			Mike Davison		Completed
Penn Estates		403 SOMERSET DR	2/8/2021 1:25 PM		1/6/2021 1:19 PM		Lucy User	M-SIO	2/8/2021 1:35 PM	2808397790			Vincent Varuolo	General Investigation	Completed
Penn Estates		272 OVERLOOK DR	1/6/2021 9:22 AM		1/7/2021 7:38 PM		Alice Benton	M-SIO	1/7/2021 9:33 AM	9942596529			Vincent Varuolo	General Investigation	Completed
Penn Estates		139 SUNDEW DR	1/11/2021 12:57 PM		1/11/2021 10:11 PM		Alice Benton	M-SIO	1/11/2021 1:53 PM	6290203593			Sean Banks	General Investigation	Completed
Penn Estates		446 HYLAND DR	1/13/2021 12:57 PM		1/13/2021 8:00 PM		Jerry Lazarre	M-SIO	1/13/2021 1:51 PM	3070060294			Sean Banks	Water Service Line Break	Completed
Penn Estates		446 HYLAND DR	1/14/2021 9:53 AM		1/14/2021 8:00 PM		Sandra Soto	M-SIO	1/14/2021 10:10 AM	3973571812			Sean Banks	No Water	Completed
Penn Estates		2133 LANSDALE DR	1/7/2021 8:57 AM		1/15/2021 8:00 PM		Hayes Tiara	HIBILL	1/15/2021 12:00 AM	5268300348					Completed
Penn Estates		161 HYLAND DR	1/19/2021 9:20 AM		1/19/2021 9:16 AM		Lucy User	M-SIO	1/20/2021 6:27 AM	4209454281			Vincent Varuolo	General Investigation	Completed
Penn Estates		7120 PINE GROVE DR	1/21/2021 7:43 AM		1/21/2021 8:00 PM		Patricia Hardy	M-SIO	1/21/2021 8:48 AM	2444040887			Mike Davison	Mineral Amount in Water	Completed
Penn Estates		450 SOMERSET DR	1/21/2021 11:28 AM		1/21/2021 8:00 PM		Shanika Wright	M-SIO	1/21/2021 1:12 PM	0790971663			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		4277 WOODACRES DR	1/25/2021 7:56 AM		1/25/2021 12:00 AM		Tierra Love	M-SIO	1/25/2021 10:51 AM	1082518528			Sean Banks	Discolored Water	Completed
Penn Estates		5115 RED BUD TER	1/26/2021 2:46 PM		1/27/2021 8:00 PM		Kimberly White	M-SIO	1/27/2021 9:18 AM	109307519			Sean Banks	Clogged Sewer	Completed
Penn Estates		314 OVERLOOK DR	2/1/2021 8:33 AM		2/2/2021 8:00 PM		Reginald Jerome	M-SIO	2/4/2021 8:17 AM	8045828341			Mike Davison	Sewer Service Line Break	Completed
Penn Estates		490 LAKESIDE DR	2/2/2021 11:10 AM		2/3/2021 8:00 PM		Hayes Tiara	HIBILL	2/3/2021 10:10 AM	0958018104			Sean Banks		Completed
Penn Estates		119 RIVERBEND TER	2/2/2021 2:26 PM		2/3/2021 8:00 PM		Hayes Tiara	HIBILL	2/3/2021 2:03 PM	5773020301			Sean Banks		Completed
Penn Estates		1235 BRENTWOOD DR	2/4/2021 3:04 PM		2/5/2021 8:00 PM		Yoleydis Gonzalez	M-SIO	2/5/2021 12:04 PM	4795671783			Sean Banks	Water Service Line Break	Completed
Penn Estates		5115 RED BUD TER	2/5/2021 3:17 PM		2/9/2021 8:00 PM		Sabrena Cooper	M-SIO	2/9/2021 1:36 PM	1095404332			Sean Banks	Clogged Sewer	Completed
Penn Estates		114 BREWSTER WAY	2/10/2021 12:36 PM		2/10/2021 8:00 PM		Quita Body	HIBILL	2/10/2021 1:07 PM	2673492431			Sean Banks		Completed
Penn Estates		109 SUNDEW DR	2/10/2021 3:13 PM		2/11/2021 8:00 PM		Patricia Hardy	HIBILL	2/11/2021 10:10 AM	7572064381			Sean Banks		Completed
Penn Estates		7178 GLENWOOD DR	2/12/2021 9:03 AM		2/15/2021 8:00 PM		Reginald Jerome	HIBILL	2/15/2021 10:21 AM	9304215628			Sean Banks		Completed
Penn Estates		6237 WILLOWICKE TER	2/12/2021 3:58 PM		2/15/2021 8:00 PM		Jerry Lazarre	HIBILL	2/15/2021 9:38 AM	5459002569			Sean Banks		Completed
Penn Estates		175 SUMMERTON CIRCLE DR	2/11/2021 2:37 PM		2/17/2021 8:00 PM		Sandra Soto	M-SIO	2/17/2021 11:47 AM	9600665831			Vincent Varuolo	Taste or Odor in the Water	Completed
Penn Estates		1167 KENSINGTON DR	2/15/2021 1:55 PM		2/17/2021 8:00 PM		Quita Body	M-SIO	2/17/2021 11:30 AM	1703567397			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		7178 GLENWOOD DR	2/16/2021 3:29 PM		2/17/2021 8:00 PM		Patricia Hardy	M-SIO	2/16/2021 12:00 AM	9300707472				Water Quality	Completed
Penn Estates		337 HYLAND DR	2/21/2021 2:25 AM		2/21/2021 4:58 PM		Lucy User	M-SIO	2/22/2021 8:22 AM	9847201158			Sean Banks	General Investigation	Completed
Penn Estates		1149 HUNTERS WOODS DR	2/19/2021 2:45 PM		2/22/2021 8:00 PM		Shanika Wright	HIBILL	2/22/2021 8:46 AM	7329975313			Sean Banks		Completed
Penn Estates		1182 HUNTERS WOODS DR	2/23/2021 1:16 PM		2/23/2021 8:00 PM		Kimberly White	M-SIO	2/23/2021 1:43 PM	8898975945			Sean Banks	No Water	Completed
Penn Estates		3424 CRESTWOOD DR	2/24/2021 7:23 AM		2/24/2021 12:00 AM		Tierra Love	M-SIO	2/24/2021 10:10 AM	7459439147			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		317 Penn Estates	2/24/2021 1:31 PM		2/24/2021 8:00 PM		Sandra Soto	M-SIO	2/24/2021 2:06 PM	3339463955			Sean Banks	Odor in Sewer	Completed
Penn Estates		3221 WOODCHIP LN	2/25/2021 10:10 AM		2/25/2021 8:00 PM		Hayes Tiara	M-SIO	2/25/2021 12:33 PM	6410030553			Mike Davison	Water Service Line Break	Completed
Penn Estates		329 FERNWOOD DR	3/1/2021 11:03 AM		3/1/2021 5:00 PM		Ferrellyn Trovinger	M-SIO	3/1/2021 12:00 PM	3877647547			Sean Banks	Water Service Line Break	Completed
Penn Estates		3124 GREENBRIAR DR	3/1/2021 10:17 AM		3/1/2021 8:00 PM		Shanika Wright	M-SIO	3/1/2021 11:17 AM	460828625			Sean Banks	No Water	Completed
Penn Estates		4231 WOODACRES DR	3/2/2021 1:44 PM		3/3/2021 8:00 PM		Shanika Wright	HIBILL	3/3/2021 12:39 PM	5461898255			Mike Davison		Completed
Penn Estates		1133 WOODLAND DR	3/8/2021 11:30 AM		3/8/2021 8:00 PM		Kimberly White	M-SIO	3/8/2021 1:37 PM	1174432781			Sean Banks	No Water	Completed
Penn Estates		329 FERNWOOD DR	3/10/2021 7:25 AM		3/10/2021 8:00 PM		Yoleydis Gonzalez	M-SIO	3/10/2021 9:11 AM	3874949842			Sean Banks	Water Service Line Break	Completed
Penn Estates		2105 LANSDALE DR	3/12/2021 12:20 PM		3/12/2021 6:00 PM		Mark Fry	M-SIO	3/12/2021 12:56 PM	8877463081			Sean Banks	Discolored Water	Completed
Penn Estates		140 LOCUST DR	3/12/2021 2:36 PM		3/17/2021 8:00 PM		Shanika Wright	M-SIO	3/17/2021 9:41 AM	8645401444			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		329 FERNWOOD DR	3/18/2021 1:47 PM		3/18/2021 12:00 AM		Tierra Love	M-SIO	3/18/2021 2:20 PM	3870373440			Sean Banks	General Investigation	Completed
Penn Estates		161 HYLAND DR	3/19/2021 10:25 PM		3/19/2021 6:30 PM		Lucy User	M-SIO	3/22/2021 9:41 AM	4208991295			Vincent Varuolo	General Investigation	Completed
Penn Estates		3116 GREENBRIAR DR	3/19/2021 11:36 AM		3/22/2021 12:00 AM		Tierra Love	M-SIO	3/22/2021 8:06 AM	6809358949			Sean Banks	General Investigation	Completed
Penn Estates		304 SPICEBUSH DR	3/23/2021 12:29 PM		3/23/2021 8:00 PM		Hayes Tiara	M-SIO	3/23/2021 12:40 PM	9684408862			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		180 HYLAND DR	3/26/2021 10:10 AM		3/26/2021 10:07 AM		Lucy User	M-SIO	3/26/2021 11:20 AM	0626309854			Vincent Varuolo	General Investigation	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates	206	SUMMERTON CIR	3/26/2021 10:52 AM		3/29/2021 8:00 PM			Patricia Hardy	HIBILL	3/29/2021 10:57 AM	8891572035		Sean Banks		Completed
Penn Estates	2024	CANDLEWOOD DR	3/29/2021 1:51 PM		3/30/2021 8:00 PM			Patricia Hardy	M-SIO	3/30/2021 3:09 PM	6767236278		Vincent Varuolo	Discolored Water	Completed
Penn Estates	206	SPICE BUSH DR	3/29/2021 10:20 AM		3/31/2021 8:00 PM			Aja McReynolds	M-SIO	3/31/2021 8:21 AM	3028314332		Sean Banks	General Investigation	Completed
Penn Estates	7178	GLENWOOD DR	3/30/2021 11:01 AM		3/31/2021 8:00 PM			Hayes Tiara	M-SIO	3/31/2021 10:21 AM	9302808179		Sean Banks	Discolored Water	Completed
Penn Estates	221	MERCEDES CT	4/8/2021 8:34 AM		4/9/2021 8:00 PM			Kelly Hagan	HIBILL	4/9/2021 8:16 AM	6483118344		Mike Davison		Completed
Penn Estates	122	GLADE TER	4/12/2021 1:54 PM		4/12/2021 8:00 PM			Dominique Greenfield	M-SIO	4/12/2021 2:21 PM	4451870966		Sean Banks	Water Service Line Break	Completed
Penn Estates	3114	FAIRFAX TER	3/15/2021 11:02 AM		4/14/2021 12:00 AM			Tierra Love	M-SIO	4/14/2021 9:15 AM	3940415233		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates	1138	SUMMIT TER	4/15/2021 10:55 AM		4/15/2021 4:00 PM			Alice Benton	M-SIO	4/15/2021 11:22 AM	5775389454		Mike Davison	Discolored Water	Completed
Penn Estates	3221	WOODCHIP LN	4/19/2021 8:05 AM		4/18/2021 8:00 PM			Lucy User	M-SIO	4/19/2021 8:11 AM	6417907176		Mike Davison	General Investigation	Completed
Penn Estates	7143	PINE GROVE DR	4/19/2021 7:43 AM		4/19/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	4/19/2021 9:02 AM	8967672053		Sean Banks	Mineral Amount in Water	Completed
Penn Estates	3221	WOODCHIP LN	4/19/2021 8:16 AM		4/19/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	4/19/2021 8:21 AM	6413786054		Mike Davison	Clogged Sewer	Completed
Penn Estates	1316	DELLWOOD CT	4/20/2021 11:01 AM		4/20/2021 8:00 PM			Shanika Wright	M-SIO	4/20/2021 11:13 AM	5161605435		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates	5117	RED BUD TER	4/20/2021 3:05 PM		4/21/2021 8:00 PM			Yoleydis Gonzalez	HIBILL	4/21/2021 8:36 AM	0190523081		Sean Banks		Completed
Penn Estates	1296	BRENTWOOD DR	4/26/2021 11:51 AM		4/28/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	4/28/2021 9:10 AM	3891227417		Sean Banks	Water Service Line Break	Completed
Penn Estates	4114	SYCAMORE LN	5/5/2021 10:15 AM		5/5/2021 10:11 AM			Lucy User	M-SIO	5/5/2021 10:18 AM	3814565719		Vincent Varuolo	General Investigation	Completed
Penn Estates	3211	GREENBRIAR DR	5/5/2021 1:38 PM		5/6/2021 12:00 AM			Tierra Love	HIBILL	5/6/2021 1:35 PM	946880013		Mike Davison		Completed
Penn Estates	6239	BLUE BEECH DR	5/5/2021 10:00 AM		5/6/2021 8:00 PM			Dominique Greenfield	HIBILL	5/6/2021 1:06 PM	8290537699		Mike Davison		Completed
Penn Estates	1266	BRENTWOOD DR	5/7/2021 1:59 PM		5/7/2021 8:00 PM			Dominique Greenfield	M-SIO	5/7/2021 2:55 PM	4094348343		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates	216	SANDLEWOOD DR	5/7/2021 1:11 PM		5/10/2021 12:00 AM			Tierra Love	HIBILL	5/10/2021 9:15 AM	7885652501		Mike Davison		Completed
Penn Estates	109	NOBLE LN	5/10/2021 8:42 AM		5/10/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	5/10/2021 11:18 AM	3793458732		Mike Davison	Water Main Break	Completed
Penn Estates	1265	BRENTWOOD DR	5/18/2021 3:50 PM		5/19/2021 8:00 PM			Janice Williams	M-SIO	5/19/2021 8:04 AM	8602976451		Sean Banks	Water Main Break	Completed
Penn Estates	3132	GREENBRIAR DR	5/18/2021 12:02 PM		5/24/2021 8:00 PM			Tamra Smith	M-SIO	5/24/2021 8:29 AM	4301907134			Odor in Sewer	Completed
Penn Estates	363	HYLAND DR	6/1/2021 7:39 AM		6/1/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	6/1/2021 9:58 AM	5661470386		Sean Banks	Water Service Line Break	Completed
Penn Estates	3117	FAIRFAX TER	6/7/2021 3:14 PM		6/7/2021 8:00 PM			Kelly Hagan	M-SIO	6/8/2021 8:13 AM	0692922917		Sean Banks	Water Quality	Completed
Penn Estates	1265	BRENTWOOD DR	5/28/2021 8:48 AM		6/8/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	6/8/2021 8:18 AM	8607657967		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates	5121	SUNBURY DR	6/9/2021 9:14 AM		6/9/2021 12:00 AM			Tierra Love	M-SIO	6/9/2021 10:44 AM	6731781409		Mike Davison	Water Main Break	Completed
Penn Estates	5121	SUNBURY DR	6/9/2021 9:14 AM		6/9/2021 12:00 AM			Tierra Love	M-SIO	6/9/2021 10:44 AM	6731781409		Mike Davison	Water Main Break	Completed
Penn Estates	105	BAYBERRY CT	6/10/2021 10:33 AM		6/10/2021 8:00 PM			Kelly Hagan	M-SIO	6/10/2021 11:48 AM	6125044982		Sean Banks	Water Service Line Break	Completed
Penn Estates	304	SPICEBUSH DR	6/15/2021 12:12 PM		6/16/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	6/16/2021 8:53 AM	9688601462		Sean Banks	Lift Station Problems	Completed
Penn Estates	2105	SUNSET TER	6/15/2021 3:37 PM		6/16/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	6/16/2021 8:51 AM	1198954112		Sean Banks	Water Main Break	Completed
Penn Estates	2057	CANDLEWOOD DR	6/21/2021 9:35 AM		6/21/2021 8:00 PM			Kelly Hagan	M-SIO	6/21/2021 10:08 AM	4349877567		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates	195	HYLAND DR	6/22/2021 11:17 AM		6/22/2021 8:00 PM			Alisha Greer	M-SIO	6/22/2021 12:57 PM	1304153570		Sean Banks	Repair/Replace Meter Box	Completed
Penn Estates	3283	STONEHENGE DR	7/2/2021 11:46 AM		7/2/2021 8:00 PM			Lorie Mayeski	HIBILL	7/2/2021 12:26 PM	5452898579		Sean Banks		Completed
Penn Estates	4205	WOODACRES DR	7/6/2021 1:12 PM		7/6/2021 7:00 PM			Jerry Lazarre	M-SIO	7/6/2021 2:41 PM	3896769382		Sean Banks	Water Service Line Break	Completed
Penn Estates	304	SPICEBUSH DR	7/1/2021 3:30 PM		7/6/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	7/6/2021 5:32 AM	9688715766		Mike Davison	Lift Station Problems	Completed
Penn Estates	2338	BURNTWOOD DR	7/7/2021 8:23 AM		7/8/2021 8:00 PM			Yoleydis Gonzalez	HIBILL	7/8/2021 1:08 PM	2870169516		Sean Banks		Completed
Penn Estates	3204	GREENBRIAR DR	7/7/2021 9:44 AM		7/8/2021 8:00 PM			Kelly Hagan	HIBILL	7/8/2021 12:53 PM	9064360090		Sean Banks		Completed
Penn Estates	1111	BELAIRE DR	7/9/2021 7:55 AM		7/9/2021 7:49 AM			Lucy User	M-SIO	7/12/2021 3:35 PM	9320049647		Vincent Varuolo	General Investigation	Completed
Penn Estates	3436	CRESTWOOD DR	7/9/2021 8:00 AM		7/9/2021 7:56 AM			Lucy User	M-SIO	7/12/2021 5:45 AM	6953935836		Vincent Varuolo	General Investigation	Completed
Penn Estates	4202	Kenwood Ter	7/6/2021 12:10 PM		7/9/2021 8:00 PM			Reginald Jerome	M-SIO	7/9/2021 10:20 AM	9030877696		Mike Davison	Water Service Line Break	Completed
Penn Estates	1265	BRENTWOOD DR	7/7/2021 8:42 AM		7/9/2021 8:00 PM			Isabel Ceballos	M-SIO	7/9/2021 10:17 AM	8601598607		Sean Banks	Repair/Replace Meter Box	Completed
Penn Estates	4202	Kenwood Ter	7/8/2021 2:29 PM		7/9/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	7/9/2021 10:19 AM	9035167627		Sean Banks	General Investigation	Completed
Penn Estates	268	SOMERSET DR	7/9/2021 4:02 PM		7/9/2021 8:00 PM			Reginald Jerome	M-SIO	7/10/2021 5:24 AM	1733265105		Mike Davison	Taste or Odor in the Water	Completed
Penn Estates	1120	SUMMIT TER	7/9/2021 10:26 AM		7/12/2021 8:00 PM			Kimberly White	M-SIO	7/12/2021 9:40 AM	5391930364		Mike Davison	Sewer Main Break	Completed
Penn Estates	1120	SUMMIT TER	7/12/2021 8:17 AM		7/12/2021 8:00 PM			Yoleydis Gonzalez	M-SIO	7/12/2021 9:36 AM	5395466143		Mike Davison	Clogged Sewer	Completed
Penn Estates	3258	STONEHENGE DR	7/12/2021 9:35 AM		7/12/2021 8:00 PM			Quita Body	M-SIO	7/12/2021 2:27 PM	2903051613		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates	142	SUMMERTON CIRCLE DR	7/12/2021 3:19 PM		7/12/2021 8:00 PM			Dominique Greenfield	M-SIO	7/12/2021 4:10 PM	7098618113		Sean Banks	No Water	Completed
Penn Estates	3221	WOODCHIP LN	7/13/2021 9:01 AM		7/13/2021 8:00 PM			Reginald Jerome	M-SIO	7/13/2021 9:20 AM	6416915503		Mike Davison	Water Main Break	Completed
Penn Estates	963	LAKESIDE DR	7/14/2021 10:23 AM		7/14/2021 4:00 PM			Alice Benton	M-SIO	7/14/2021 12:37 PM	0586081326		Sean Banks	General Investigation	Completed
Penn Estates	141	CLOVER LN	7/16/2021 3:00 PM		7/16/2021 8:00 PM			Hayes Tiara	M-SIO	7/16/2021 3:40 PM	6151511358		Sean Banks	Discolored Water	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		401 HYLAND DR	7/16/2021 9:11 AM		7/19/2021 8:00 PM			Alisa Mooney	M-SIO	7/19/2021 10:14 AM	9188405020		Sean Banks	Water Quality	Completed
Penn Estates		7115 PINE GROVE DR	7/16/2021 3:01 PM		7/19/2021 8:00 PM			Yoleidy Gonzalez	HIBILL	7/19/2021 7:04 AM	4771969904		Mike Davison		Completed
Penn Estates		122 CLOVER LN	7/19/2021 11:22 AM		7/19/2021 8:00 PM			Quita Body	M-SIO	7/19/2021 12:51 PM	1460023290		Sean Banks	General Investigation	Completed
Penn Estates		348 CLICKO LN	7/19/2021 8:16 AM		7/20/2021 8:00 PM			Kaitlynn Gilbert	M-SIO	7/20/2021 1:12 PM	9325262589		Sean Banks	General Investigation	Completed
Penn Estates		3285 GREENBRIAR DR	7/21/2021 2:09 PM		7/22/2021 8:00 PM			Patricia Hardy	HIBILL	7/22/2021 10:40 AM	5521428831		Sean Banks		Completed
Penn Estates		339 FERNWOOD DR	7/27/2021 11:10 AM		7/27/2021 8:00 PM			Jerry Lazare	M-SIO	7/27/2021 12:47 PM	9567780117		Sean Banks	Odor in Sewer	Completed
Penn Estates		245 HYLAND DR	8/4/2021 11:03 AM		8/5/2021 8:00 PM			Alisha Greer	M-SIO	8/5/2021 8:50 AM	9386489914		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		142 SUMMERTON CIRCLE DR	8/10/2021 9:15 AM		8/10/2021 9:12 AM			Lucy User	M-SIO	8/10/2021 9:17 AM	7094650068		Vincent Varuolo	General Investigation	Completed
Penn Estates		508 Lakeside dr	8/9/2021 1:39 PM		8/10/2021 8:00 PM			Patricia Hardy	M-SIO	8/10/2021 12:36 PM	9840887162		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		3412 CRESTWOOD DR	8/11/2021 10:40 AM		8/12/2021 8:00 PM			Aja McReynolds	M-SIO	8/12/2021 8:21 AM	1253187454		Sean Banks	Odor in Sewer	Completed
Penn Estates		1119 HUNTERS WOODS DR	8/13/2021 10:28 AM		8/13/2021 8:00 PM			Glenda Thompson	M-SIO	8/13/2021 10:44 AM	1236603264		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		1286 KENSINGTON DR	8/16/2021 11:10 AM		8/16/2021 11:02 AM			Lucy User	M-SIO	8/16/2021 11:12 AM	0255495350		Vincent Varuolo	General Investigation	Completed
Penn Estates		139 SUNDEW DR	8/13/2021 3:43 PM		8/16/2021 8:00 PM			Kaitlynn Gilbert	HIBILL	8/16/2021 9:29 AM	6296524813		Mike Davison		Completed
Penn Estates		142 SUMMERTON CIRCLE DR	8/16/2021 3:17 PM		8/17/2021 8:00 PM			Courtney Sherrod	M-SIO	8/17/2021 7:49 AM	7095270066		Vincent Varuolo	No Water	Completed
Penn Estates		1286 KENSINGTON DR	8/17/2021 9:36 AM		8/17/2021 11:30 PM			Lucy User	M-SIO	8/17/2021 10:29 AM	0256708002		Vincent Varuolo	General Investigation	Completed
Penn Estates		3281 GREENBRIAR DR	8/17/2021 11:38 AM		8/18/2021 8:00 PM			Reginaid Jerome	M-SIO	8/18/2021 11:46 AM	2426086318		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		457 HYLAND DR	8/19/2021 3:22 PM		8/20/2021 8:00 PM			Glenda Thompson	M-SIO	8/20/2021 4:04 PM	489775860		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		118 HYLAND DR	8/20/2021 10:43 AM		8/20/2021 8:00 PM			Shanika Wright	M-SIO	8/20/2021 4:04 PM	3942037688		Sean Banks	Discolored Water	Completed
Penn Estates		4212 KENWOOD TER	8/23/2021 7:06 AM		8/23/2021 12:00 AM			Sandra Soto	M-SIO	8/23/2021 4:06 PM	5339721675		Sean Banks	Discolored Water	Completed
Penn Estates		336 CLICKO LN	8/23/2021 8:40 AM		8/23/2021 8:00 PM			Steven Crowder	M-SIO	8/23/2021 2:41 PM	3020775411		Sean Banks	Water Service Line Break	Completed
Penn Estates		7107 GLENWOOD DR	8/24/2021 8:04 AM		8/24/2021 8:00 PM			Isabel Ceballos	M-SIO	8/24/2021 9:48 AM	8713645898		Sean Banks	Water Service Line Break	Completed
Penn Estates		317 JUNIPER CT	8/25/2021 2:09 PM		8/25/2021 8:00 PM			Joshua Burns	M-SIO	8/25/2021 2:58 PM	3125790775		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		640 LAKESIDE DR	8/30/2021 7:33 AM		8/30/2021 8:00 PM			Zakia Bouldin	M-SIO	8/30/2021 10:34 AM	8818537681		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		1147 BELAIRE DR	8/25/2021 8:32 AM		9/1/2021 8:00 PM			Yoleidy Gonzalez	M-SIO	9/1/2021 10:03 AM	5569771223		Sean Banks	Water Service Line Break	Completed
Penn Estates		3420 CRESTWOOD DR	9/1/2021 11:55 AM		9/1/2021 8:00 PM			Courtney Sherrod	M-SIO	9/1/2021 12:43 PM	6351260607		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		223 SPICEBUSH DR	9/2/2021 8:25 AM		9/2/2021 12:00 AM			Tierra Love	M-SIO	9/2/2021 4:55 AM	5158614567		Mike Davison	Water Service Line Break	Completed
Penn Estates		317 JUNIPER CT	9/1/2021 12:17 PM		9/2/2021 8:00 PM			Hayes Tiara	M-SIO	9/2/2021 7:50 PM	3129971439		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		3436 CRESTWOOD DR	9/2/2021 9:18 AM		9/2/2021 8:00 PM			Reginaid Jerome	M-SIO	9/3/2021 5:00 AM	6959950549		Mike Davison	Water Main Break	Completed
Penn Estates		239 SPICEBUSH DR	9/2/2021 2:27 PM		9/3/2021 12:00 AM			Aries Ward	HIBILL	9/3/2021 1:56 PM	3844230976		Mike Davison		Completed
Penn Estates		141 CLOVER LN	9/3/2021 12:49 PM		9/3/2021 12:49 PM			Douglas Smith	HIBILL	9/3/2021 1:27 PM	6151983072		Mike Davison		Completed
Penn Estates		3436 CRESTWOOD DR	9/7/2021 8:42 AM		9/8/2021 8:00 PM			Sabrena Cooper	M-SIO	9/8/2021 9:48 AM	6956338656		Mike Davison	Water Service Line Break	Completed
Penn Estates		4265 WOODACRES DR	9/7/2021 12:42 PM		9/8/2021 8:00 PM			Yoleidy Gonzalez	M-SIO	9/8/2021 9:49 AM	4773774654		Sean Banks	General Investigation	Completed
Penn Estates		2105 LANSDALE DR	9/9/2021 8:50 AM		9/9/2021 8:50 AM			Janice Williams	HIBILL	9/9/2021 10:07 AM	8874872823		Sean Banks		Completed
Penn Estates		182 SOMERSET DR	9/9/2021 9:30 AM		9/9/2021 9:26 AM			Lucy User	M-SIO	9/9/2021 10:08 AM	6584087413		Vincent Varuolo	General Investigation	Completed
Penn Estates		3213 WOODCHIP LN	9/8/2021 11:07 AM		9/9/2021 8:00 PM			Kimberly White	HIBILL	9/9/2021 7:36 AM	9719396117		Mike Davison		Completed
Penn Estates		182 SOMERSET DR	9/10/2021 11:14 AM		9/13/2021 8:00 PM			Shelia Edwards	M-SIO	9/13/2021 10:07 AM	6584691448		Sean Banks	Water Service Line Break	Completed
Penn Estates		508 Lakeside dr	9/13/2021 10:27 AM		9/13/2021 8:00 PM			Hayes Tiara	M-SIO	9/13/2021 10:43 AM	9841577605		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		182 SOMERSET DR	9/15/2021 10:25 AM		9/15/2021 8:00 PM			Roslyn Lide-Miller	M-SIO	9/15/2021 12:37 PM	6586403759		Sean Banks	Water Service Line Break	Completed
Penn Estates		5318 DELIA TER	9/15/2021 2:56 PM		9/16/2021 8:00 PM			Hayes Tiara	HIBILL	9/16/2021 11:35 AM	9891235388		Sean Banks		Completed
Penn Estates		162 SANDLEWOOD DR	9/17/2021 8:49 AM		9/17/2021 12:00 AM			Tierra Love	M-SIO	9/17/2021 10:09 AM	2002547793		Sean Banks	Discolored Water	Completed
Penn Estates		1208 HARMONY DR	9/16/2021 10:09 AM		9/20/2021 8:00 PM			Alisha Greer	HIBILL	9/20/2021 8:15 AM	3132634559		Sean Banks		Completed
Penn Estates		249 OVERLOOK DR	9/17/2021 2:53 PM		9/20/2021 8:00 PM			Tamra Smith	M-SIO	9/20/2021 12:34 PM	4598367786		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		316 ASH TER	9/23/2021 10:35 AM		9/23/2021 12:00 AM			Patricia Reyes	M-SIO	9/23/2021 11:22 AM	7537811170		Sean Banks	No Water	Completed
Penn Estates		239 SPICEBUSH DR	9/23/2021 10:29 AM		9/23/2021 8:00 PM			Lone Mayesi	M-SIO	9/23/2021 11:23 AM	3849354995		Sean Banks	No Water	Completed
Penn Estates		275 E SANDLEWOOD DR	9/30/2021 1:44 PM		9/30/2021 8:00 PM			Patricia Hardy	M-SIO	9/30/2021 3:13 PM	9765959272		Sean Banks	Water Quality	Completed
Penn Estates		275 E SANDLEWOOD DR	9/30/2021 1:44 PM		9/30/2021 8:00 PM			Patricia Hardy	M-SIO	9/30/2021 3:13 PM	9765959272		Sean Banks	Water Quality	Completed
Penn Estates		120 GLADE TER	10/6/2021 9:05 AM		10/6/2021 8:00 PM			Tina Richardson	M-SIO	10/6/2021 1:23 PM	7354691960		Sean Banks	Water Service Line Break	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		1128 SUMMIT TER	10/7/2021 8:00 AM		10/7/2021 12:00 AM		Tierra Love	M-SIO	10/7/2021 12:51 PM	7796383235			Mike Davison	Water Service Line Break	Completed
Penn Estates		114 HYLAND DR	10/6/2021 8:31 AM		10/7/2021 8:00 PM		Yoleydis Gonzalez	HIBILL	10/7/2021 12:54 PM	4057080135			Sean Banks		Completed
Penn Estates		1128 SUMMIT TER	10/7/2021 12:25 PM		10/7/2021 8:00 PM		Shella Edwards	M-SIO	10/7/2021 12:48 PM	7790449098			Sean Banks	General Investigation	Completed
Penn Estates		5317 DELIA TER	10/11/2021 7:16 AM		10/11/2021 8:00 PM		Isabel Ceballos	M-SIO	10/11/2021 11:22 AM	1800006834			Vincent Varuolo	Discolored Water	Completed
Penn Estates		1299 BRENTWOOD DR	10/11/2021 1:44 PM		10/12/2021 12:00 AM		Sabrina Cooper	M-SIO	10/12/2021 10:06 AM	6749617117			Sean Banks	General Investigation	Completed
Penn Estates		174 PASQUIN DR	10/12/2021 9:36 AM		10/13/2021 12:00 AM		Tierra Love	HIBILL	10/13/2021 9:52 AM	5365548387			Sean Banks		Completed
Penn Estates		1229 KENSINGTON DR	10/13/2021 3:27 PM		10/13/2021 12:00 AM		Steven Crowder	M-SIO	10/13/2021 4:04 PM	183772137			Vincent Varuolo	General Investigation	Completed
Penn Estates		8225 WOODCHUCK CT	10/12/2021 2:39 PM		10/13/2021 8:00 PM		Reginald Jerome	M-SIO	10/13/2021 12:11 PM	3205245703			Vincent Varuolo	Water Quality	Completed
Penn Estates		7178 GLENWOOD DR	10/13/2021 11:40 AM		10/14/2021 8:00 PM		Tierra Love	M-SIO	10/14/2021 8:48 AM	9302622006			Vincent Varuolo	General Investigation	Completed
Penn Estates		7178 GLENWOOD DR	10/18/2021 11:14 AM		10/18/2021 8:00 PM		Hayes Tiara	M-SIO	10/18/2021 11:31 AM	9306857782			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		102 BAYBERRY CT	10/21/2021 2:39 PM		10/21/2021 6:00 PM		Patricia Reyes	M-SIO		8625285000				No Water	Completed
Penn Estates		PENN ESTATES POA PUMP HOUSE 1	10/20/2021 12:10 PM		10/21/2021 8:00 PM		Patricia Hardy	M-SIO	10/21/2021 6:06 AM	057727898			Mike Davison	Water Service Line Break	Completed
Penn Estates		PENN ESTATES POA PUMP HOUSE 2	10/20/2021 12:11 PM		10/21/2021 8:00 PM		Patricia Hardy	M-SIO	10/21/2021 6:22 AM	2574035817			Mike Davison	Water Service Line Break	Completed
Penn Estates		1571 HIGHLAND LAKE BEACH HOUSE	10/20/2021 12:13 PM		10/21/2021 8:00 PM		Patricia Hardy	M-SIO	10/21/2021 6:05 AM	4409446201			Mike Davison	Water Service Line Break	Completed
Penn Estates		1299 BRENTWOOD DR	10/20/2021 2:58 PM		10/21/2021 8:00 PM		Patricia Reyes	M-SIO	10/21/2021 11:48 AM	6744699186			Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		3281 STONEHENGE DR	10/25/2021 10:41 AM		10/25/2021 8:00 PM		Isabel Ceballos	M-SIO	10/28/2021 9:54 AM	9204889422			Mike Davison	Water Service Line Break	Completed
Penn Estates		424 SOMERSET DR	10/4/2021 7:25 AM		10/28/2021 12:00 AM		Kimberly White	M-SIO	11/2/2021 4:56 AM	0301380436			Sean Banks	Water Service Line Break	Completed
Penn Estates		317 FERNWOOD DR	11/1/2021 8:56 AM		11/1/2021 4:00 PM		Alice Benton	M-SIO	11/1/2021 10:27 AM	0378531603			Sean Banks	General Investigation	Completed
Penn Estates		249 OVERLOOK DR	11/3/2021 1:06 PM		11/4/2021 8:00 PM		Patricia Reyes	M-SIO		4592553379				Water Miscellaneous Complaint	Completed
Penn Estates		3434 CRESTWOOD DR	11/3/2021 4:12 PM		11/9/2021 8:00 PM		Quita Body	M-SIO	11/5/2021 11:02 AM	3858706957			Sean Banks	General Investigation	Completed
Penn Estates		1242 KENSINGTON DR	11/6/2021 12:10 PM		11/6/2021 11:59 AM		Lucy User	M-SIO	11/8/2021 9:34 AM	9340593445			Vincent Varuolo	General Investigation	Completed
Penn Estates		5205 NATUREVIEW RD	11/7/2021 9:45 AM		11/7/2021 9:41 AM		Lucy User	M-SIO	11/8/2021 2:01 PM	6395292198			Vincent Varuolo	General Investigation	Completed
Penn Estates		339 FERNWOOD DR	11/8/2021 8:04 AM		11/9/2021 8:00 PM		Patricia Hardy	HIBILL	11/9/2021 12:01 PM	9569933983			Sean Banks		Completed
Penn Estates		273 SPICEBUSH DR	11/8/2021 7:18 AM		11/10/2021 8:00 PM		Sandra Soto	HIBILL	11/10/2021 9:40 AM	4764126544			Sean Banks		Completed
Penn Estates		153 PASQUIN DR	11/10/2021 7:20 AM		11/10/2021 8:00 PM		Kimberly White	M-SIO	11/10/2021 7:51 AM	1102435124			Sean Banks	No Water	Completed
Penn Estates		1308 BURNSIDE TER	11/10/2021 12:23 PM		11/10/2021 8:00 PM		Aisa Mooney	M-SIO	11/10/2021 1:44 PM	4303374702			Mike Davison	General Investigation	Completed
Penn Estates		158 SANDLEWOOD DR	11/9/2021 12:37 PM		11/11/2021 8:00 PM		Shella Edwards	M-SIO	11/11/2021 12:36 PM	0011549260			Sean Banks	General Investigation	Completed
Penn Estates		339 FERNWOOD DR	11/11/2021 10:41 AM		11/11/2021 8:00 PM		Sandra Soto	M-SIO	11/11/2021 12:06 PM	9562627512			Mike Davison	Water Service Line Break	Completed
Penn Estates		440 HYLAND DR	11/11/2021 9:50 AM		11/12/2021 12:00 AM		Quita Body	M-SIO	11/12/2021 8:27 AM	8085089594			Mike Davison	General Investigation	Completed
Penn Estates		2057 CANDLEWOOD DR	11/12/2021 8:35 AM		11/12/2021 12:00 AM		Tierra Love	M-SIO	11/12/2021 10:00 AM	4343808972			Sean Banks	General Investigation	Completed
Penn Estates		8209 PINE GROVE DR	11/15/2021 10:53 AM		11/15/2021 8:00 PM		Shella Edwards	M-SIO	11/15/2021 1:08 PM	2954778035			Sean Banks	Water Service Line Break	Completed
Penn Estates		3281 GREENBRIAR DR	11/15/2021 3:07 PM		11/15/2021 8:00 PM		Dominique Greenfield	M-SIO	11/16/2021 7:28 AM	2427432339			Sean Banks	Water Service Line Break	Completed
Penn Estates		7175 GLENWOOD DR	11/19/2021 3:30 PM		11/19/2021 3:25 PM		Lucy User	M-SIO	11/19/2021 3:34 PM	5003872404			Sean Banks	General Investigation	Completed
Penn Estates		7178 GLENWOOD DR	11/22/2021 9:01 AM		11/22/2021 8:00 PM		Lorie Mayeski	M-SIO	11/22/2021 2:44 PM	9308905088			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		212 SANDLEWOOD DR	11/29/2021 8:15 AM		11/28/2021 8:00 PM		Lorie Mayeski	M-SIO	11/29/2021 9:47 AM	8985251610			Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		376 SOMERSET DR	11/23/2021 3:14 PM		11/29/2021 8:00 PM		Sabrina Cooper	M-SIO	11/29/2021 2:10 PM	6835187327			Vincent Varuolo	No Water	Completed
Penn Estates		133 LEDGEWOOD DR	11/29/2021 11:07 AM		11/30/2021 8:00 PM		Hayes Tiara	M-SIO	11/30/2021 1:28 PM	4175318178			Vincent Varuolo	Sewer Service Line Break	Completed
Penn Estates		212 SANDLEWOOD DR	11/30/2021 10:49 AM		11/30/2021 8:00 PM		Yoleydis Gonzalez	M-SIO	11/30/2021 1:00 PM	8984693293			Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		232 OVERLOOK DR	11/29/2021 1:22 PM		12/1/2021 8:00 PM		Yoleydis Gonzalez	HIBILL	12/1/2021 11:20 AM	6539738877			Mike Davison		Completed
Penn Estates		198 SANDLEWOOD DR	12/1/2021 1:46 PM		12/1/2021 8:00 PM		Patricia Hardy	M-SIO	12/1/2021 2:53 PM	3498720622			Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		4250 WOODACRES DR	12/3/2021 9:25 AM		12/3/2021 8:00 AM		Jerry Lazarre	M-SIO	12/3/2021 10:59 AM	4836279335			Sean Banks	Water Service Line Break	Completed
Penn Estates		317 JUNIPER CT	12/2/2021 8:20 AM		12/3/2021 8:20 AM		Tamra Smith	HIBILL	12/3/2021 9:07 AM	3128564462			Mike Davison		Completed
Penn Estates		136 RESTON DR	11/24/2021 2:05 PM		12/3/2021 8:00 PM		Aisa Mooney	M-SIO	12/3/2021 11:37 AM	9463515970			Sean Banks	General Investigation	Completed
Penn Estates		1271 KENSINGTON DR	12/6/2021 6:05 AM		12/4/2021 3:30 PM		Lucy User	M-SIO	12/6/2021 6:08 AM	5033193403			Mike Davison	General Investigation	Completed
Penn Estates		1271 KENSINGTON DR	12/6/2021 11:48 AM		12/6/2021 8:00 PM		Lorie Mayeski	M-SIO	12/6/2021 12:35 PM	5036769619			Mike Davison	Water Service Line Break	Completed
Penn Estates		4250 WOODACRES DR	12/10/2021 7:54 AM		12/10/2021 8:00 PM		Lorie Mayeski	M-SIO	12/10/2021 10:24 AM	4832549133			Mike Davison	Water Service Line Break	Completed
Penn Estates		3214 FOXDALE TER	12/11/2021 10:10 AM		12/11/2021 10:06 AM		Lucy User	M-SIO	12/13/2021 7:19 AM	2527439429			Sean Banks	General Investigation	Completed
Penn Estates		3214 FOXDALE TER	12/11/2021 10:10 AM		12/11/2021 10:06 AM		Lucy User	M-SIO	12/13/2021 7:19 AM	2527439429			Sean Banks	General Investigation	Completed
Penn Estates		1419 MELROSE TER	11/5/2022 11:17 AM		11/5/2022 8:00 PM		Hayes Tiara	M-SIO	11/5/2022 12:23 PM	7504591779			Sean Banks	High or Low Pressure in the Water	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		339 OVERLOOK DR	1/5/2022 1:35 PM		1/5/2022 8:00 PM			Patricia Hardy	M-SIO	1/5/2022 2:25 PM	6841925845		Sean Bankos	Water Service Line Break	Completed
Penn Estates		7178 GLENWOOD DR	1/4/2022 8:20 AM		1/7/2022 8:00 PM			Michelle Lee	HIBILL	1/7/2022 10:07 AM	9306734227		Sean Bankos		Completed
Penn Estates		1321 DELLWOOD CT	1/10/2022 11:50 AM		1/11/2022 8:00 PM			Hayes Tiara	M-SIO	1/11/2022 1:31 PM	9852245117		Vincent Varuolo	High or Low Pressure in the Water	Completed
Penn Estates		115 SUNDEW DR	1/15/2022 2:50 PM		1/15/2022 2:45 PM			Lucy User	M-SIO	1/20/2022 12:03 PM	5779857627		Mike Davison	General Investigation	Completed
Penn Estates		3220 WOODCHIP LN	1/19/2022 2:34 PM		1/18/2022 10:00 PM			Alice Benton	M-SIO	1/20/2022 8:22 AM	3314402679		Mike Davison	No Water	Completed
Penn Estates		3299 GREENBRIAR DR	1/19/2022 2:37 PM		1/17/2022 1:00 AM			Alice Benton	M-SIO	1/20/2022 8:05 AM	5829769918		Mike Davison	General Investigation	Completed
Penn Estates		1231 BRENTWOOD DR	1/18/2022 6:10 AM		1/17/2022 12:00 PM			Lucy User	M-SIO	1/19/2022 6:19 AM	4599380520		Mike Davison	General Investigation	Completed
Penn Estates		1231 BRENTWOOD DR	1/19/2022 10:54 AM		1/19/2022 8:00 PM			Shella Edwards	M-SIO	1/19/2022 11:17 AM	4598072704		Mike Davison	Water Service Line Break	Completed
Penn Estates		3159 GREENBRIAR DR	1/20/2022 8:25 AM		1/20/2022 6:00 PM			Lucy User	M-SIO		8742361096			General Investigation	Completed
Penn Estates		7127 PINE GROVE DR	1/25/2022 4:01 PM		1/26/2022 12:00 AM			Aries Ward	M-SIO	1/26/2022 7:15 AM	8372140296		Sean Bankos	Water Service Line Break	Completed
Penn Estates		4135 SYCAMORE LN	1/27/2022 9:10 AM		1/26/2022 7:00 PM			Lucy User	M-SIO	1/27/2022 1:57 PM	7427654096		Vincent Varuolo	General Investigation	Completed
Penn Estates		5114 RED BUD TER	1/28/2022 2:35 PM		1/28/2022 2:32 PM			Lucy User	M-SIO	1/28/2022 3:30 PM	9197047121		Sean Bankos	General Investigation	Completed
Penn Estates		5114 RED BUD TER	1/28/2022 2:35 PM		1/28/2022 2:32 PM			Lucy User	M-SIO	1/28/2022 3:30 PM	9197047121		Sean Bankos	General Investigation	Completed
Penn Estates		5114 RED BUD TER	1/28/2022 2:35 PM		1/28/2022 2:32 PM			Lucy User	M-SIO	1/28/2022 3:30 PM	9197047121		Sean Bankos	General Investigation	Completed
Penn Estates		209 SUMMERTON CIRCLE DR	1/31/2022 3:27 PM		1/31/2022 6:00 PM			Lakya Hargrove	M-SIO	2/1/2022 5:37 AM	8875176408		Mike Davison	Water Service Line Break	Completed
Penn Estates		209 SUMMERTON CIRCLE DR	2/2/2022 2:55 PM		1/31/2022 6:00 PM			Lucy User	M-SIO	2/2/2022 3:22 PM	8875400076		Mike Davison	General Investigation	Completed
Penn Estates		2093 CANDLEWOOD DR	1/28/2022 3:53 PM		1/31/2022 8:00 PM			Ebony Diggs	M-SIO	1/31/2022 8:44 AM	7034664944		Mike Davison	Water Service Line Break	Completed
Penn Estates		429 SOMERSET DR	2/1/2022 10:28 AM		2/2/2022 10:00 PM			Taylor Fisher	HIBILL	2/2/2022 12:58 PM	5921585028		Mike Davison		Completed
Penn Estates		129 BAYBERRY CT	2/3/2022 9:35 AM		2/3/2022 9:26 AM			Lucy User	M-SIO		9219299988			General Investigation	Completed
Penn Estates		5114 RED BUD TER	2/8/2022 1:26 PM		2/8/2022 10:00 PM			Quita Body	M-SIO	2/8/2022 3:55 PM	9198787983		Sean Bankos	Water Service Line Break	Completed
Penn Estates		5114 RED BUD TER	2/8/2022 1:26 PM		2/8/2022 10:00 PM			Quita Body	M-SIO	2/8/2022 3:55 PM	9198787983		Sean Bankos	Water Service Line Break	Completed
Penn Estates		5114 RED BUD TER	2/8/2022 1:26 PM		2/8/2022 10:00 PM			Quita Body	M-SIO	2/8/2022 3:55 PM	9198787983		Sean Bankos	Water Service Line Break	Completed
Penn Estates		209 HYLAND DR	2/15/2022 3:45 PM		2/15/2022 10:00 PM			Taylor Fisher	M-SIO	2/15/2022 4:28 PM	1997816593		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		135 SANDLEWOOD DR	2/17/2022 8:26 AM		2/17/2022 10:00 PM			Yoleydis Gonzalez	M-SIO	2/17/2022 11:01 AM	8779483359		Mike Davison	Water Service Line Break	Completed
Penn Estates		6224 WILLOWICKE TER	2/18/2022 12:06 PM		2/21/2022 10:00 PM			Hayes Tiara	HIBILL	2/21/2022 9:38 AM	5561410270		Mike Davison		Completed
Penn Estates		105 GLADE TER	2/23/2022 7:37 AM		2/23/2022 10:00 PM			Lone Mayeski	M-SIO	2/23/2022 8:24 AM	1303890531		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		7112 Pine Grove Dr	2/23/2022 2:11 PM		2/23/2022 10:00 PM			Lakya Hargrove	M-SIO	2/23/2022 2:32 PM	7650852119		Sean Bankos	Discolored Water	Completed
Penn Estates		1210 BRENTWOOD DR	2/23/2022 7:55 AM		2/24/2022 8:00 PM			Kimberly White	M-SIO	2/24/2022 8:10 AM	0266338733		Sean Bankos	Discolored Water	Completed
Penn Estates		2330 BURNTWOOD DR	2/25/2022 9:18 AM		2/25/2022 8:00 PM			Bianca Washington	M-SIO	2/25/2022 10:36 AM	2470193789		Mike Davison	No Water	Completed
Penn Estates		7121 PINE GROVE DR	3/1/2022 10:52 AM		2/26/2022 3:00 PM			Alice Benton	M-SIO	3/2/2022 8:41 AM	1679697344		Mike Davison	Discolored Water	Completed
Penn Estates		7143 PINE GROVE DR	3/1/2022 10:54 AM		2/26/2022 10:00 PM			Alice Benton	M-SIO	3/2/2022 8:48 AM	8965117868		Mike Davison	No Water	Completed
Penn Estates		415 DEBORAH DR	2/25/2022 2:04 PM		2/28/2022 8:00 PM			Isabel Ceballos	HIBILL	2/28/2022 2:05 PM	7756384595		Sean Bankos		Completed
Penn Estates		8209 WOODCHUCK CT	3/2/2022 8:19 AM		3/2/2022 8:19 AM			Tierra Love	HIBILL	3/2/2022 9:45 AM	9707216813		Mike Davison		Completed
Penn Estates		1256 KENSINGTON DR	3/2/2022 11:30 AM		3/2/2022 11:30 AM			Tierra Love	HIBILL	3/2/2022 1:41 PM	4742931153		Sean Bankos		Completed
Penn Estates		215 GARDEN TER	3/1/2022 2:45 PM		3/2/2022 2:45 PM			Tierra Love	HIBILL	3/2/2022 1:34 PM	8156878596		Sean Bankos		Completed
Penn Estates		3434 CRESTWOOD DR	3/1/2022 10:12 AM		3/2/2022 8:00 PM			Shella Edwards	HIBILL	3/2/2022 10:03 AM	3851153365		Mike Davison		Completed
Penn Estates		5317 DELIA TER	3/1/2022 3:49 PM		3/2/2022 8:00 PM			Alisa Mooney	HIBILL	3/2/2022 7:07 AM	1805610821		Mike Davison		Completed
Penn Estates		450 SOMERSET DR	3/2/2022 8:46 AM		3/2/2022 10:00 PM			Reginaid Jerome	M-SIO	3/2/2022 2:22 PM	0797244735		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		8209 WOODCHUCK CT	3/2/2022 9:14 AM		3/2/2022 10:00 PM			Lakya Hargrove	M-SIO	3/2/2022 9:40 AM	9700989898		Mike Davison	Water Service Line Break	Completed
Penn Estates		5116 SUNBURY DR	3/2/2022 10:29 AM		3/3/2022 10:29 PM			Jerry Lazarre	HIBILL	3/3/2022 10:40 AM	5924959892		Mike Davison		Completed
Penn Estates		480 SOMERSET DR	3/4/2022 5:50 PM		3/4/2022 5:45 PM			Lucy User	M-SIO	3/7/2022 9:10 AM	1482066740		Sean Bankos	General Investigation	Completed
Penn Estates		1210 BRENTWOOD DR	3/4/2022 11:15 AM		3/4/2022 10:00 PM			Tierra Love	M-SIO	3/4/2022 12:18 PM	0260323866		Sean Bankos	Discolored Water	Completed
Penn Estates		206 MERCEDES CT	3/8/2022 11:26 AM		3/8/2022 10:00 PM			Janice Williams	M-SIO	3/8/2022 1:11 PM	3086472614		Mike Davison	Water Service Line Break	Completed
Penn Estates		206 MERCEDES CT	3/14/2022 10:40 AM		3/14/2022 10:38 AM			Lucy User	M-SIO	3/14/2022 12:00 AM	3980646349			General Investigation	Completed
Penn Estates		232 SANDLEWOOD DR	3/11/2022 8:35 AM		3/14/2022 10:00 PM			Michelle Lee	HIBILL	3/14/2022 10:36 AM	3050565122		Sean Bankos		Completed
Penn Estates		299 SOMERSET DR	3/21/2022 11:31 AM		3/21/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	3/21/2022 1:04 PM	6860301591		Sean Bankos	Taste or Odor in the Water	Completed
Penn Estates		196 HYLAND DR	3/23/2022 10:45 AM		3/24/2022 10:40 AM			Lucy User	M-SIO	3/24/2022 9:32 AM	6226616624		Sean Bankos	General Investigation	Completed
Penn Estates		151 RIVERBEND TER	3/28/2022 11:21 AM		3/28/2022 10:00 PM			Lakya Hargrove	M-SIO	3/28/2022 12:38 PM	7284010122		Sean Bankos	Water Service Line Break	Completed
Penn Estates		476 SOMERSET DR	3/28/2022 1:26 PM		3/29/2022 8:00 PM			Shella Edwards	M-SIO	3/29/2022 11:51 AM	1581738769		Sean Bankos	General Investigation	Completed
Penn Estates		122 SOMERSET DR	3/29/2022 12:42 PM		3/30/2022 11:42 AM			Aries Ward	HIBILL	3/30/2022 7:21 AM	8185231313		Mike Davison		Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		131 SANDLEWOOD DR	3/31/2022 4:33 PM		4/1/2022 10:00 PM			Glenda Thompson	M-SIO	4/1/2022 5:29 PM	9579632624		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		519 LAKESIDE DR	4/1/2022 11:25 AM		4/4/2022 10:00 PM			Michelle Lee	HIBILL	4/4/2022 10:33 AM	1897976600		Mike Davison		Completed
Penn Estates		6113 BERWOOD TER	4/1/2022 3:47 PM		4/4/2022 10:00 PM			Tierra Love	HIBILL	4/4/2022 9:57 AM	1964082037		Mike Davison		Completed
Penn Estates		2337 BURNTWOOD DR	4/4/2022 9:35 AM		4/5/2022 8:00 PM			Sheila Edwards	HIBILL	4/5/2022 12:33 PM	3973580565		Mike Davison		Completed
Penn Estates		638 LAKESIDE DR	4/5/2022 11:17 AM		4/6/2022 8:00 PM			Roslyn Lide-Miller	M-SIO	4/6/2022 7:07 AM	0714151863		Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		1238 KENSINGTON DR	4/6/2022 7:50 AM		4/6/2022 8:00 PM			Sheila Edwards	M-SIO	4/6/2022 8:26 AM	0347977525		Mike Davison	Water Service Line Break	Completed
Penn Estates		1238 KENSINGTON DR	4/6/2022 11:08 AM		4/6/2022 8:00 PM			Trineka Nesbitt	M-SIO	4/6/2022 11:56 AM	0349627698		Mike Davison	No Water	Completed
Penn Estates		119 SUNDEW DR	4/11/2022 9:12 AM		4/12/2022 10:00 PM			Ebony Diggs	M-SIO	4/12/2022 8:01 AM	4878422993		Mike Davison	General Investigation	Completed
Penn Estates		205 CEDAR CREST CT	4/14/2022 9:45 AM		4/14/2022 9:42 AM			Lucy User	M-SIO	4/14/2022 9:46 AM	3534362265		Mike Davison	General Investigation	Completed
Penn Estates		419 DEBORAH DR	4/13/2022 11:58 AM		4/18/2022 8:00 PM			Trineka Nesbitt	HIBILL	4/18/2022 8:42 AM	2652184237		Mike Davison		Completed
Penn Estates		1131 HUNTERS WOODS DR	4/19/2022 1:09 PM		4/20/2022 10:00 PM			Hayes Tiara	HIBILL	4/20/2022 8:55 AM	2922635071		Mike Davison		Completed
Penn Estates		111 SUNDEW DR	4/21/2022 8:27 AM		4/21/2022 10:00 PM			Kelly Hagan	M-SIO	4/21/2022 12:12 PM	7671878389		Mike Davison	Sewer Service Line Break	Completed
Penn Estates		519 LAKESIDE DR	4/21/2022 10:07 AM		4/21/2022 10:00 PM			Kelly Hagan	M-SIO	4/21/2022 11:58 AM	1893218297		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		452 SOMERSET DR	4/26/2022 12:55 PM		4/23/2022 10:00 AM			Lucy User	M-SIO	4/26/2022 12:55 PM	1694045738		Vincent Varuolo	General Investigation	Completed
Penn Estates		457 HYLAND DR	4/26/2022 7:48 AM		4/26/2022 10:00 PM			Yvette Starr	M-SIO	4/26/2022 2:55 PM	4897251951		Vincent Varuolo	Water Quality	Completed
Penn Estates		1157 KENSINGTON DR	4/26/2022 12:23 PM		4/26/2022 10:00 PM			Trineka Nesbitt	M-SIO	4/26/2022 1:08 PM	9807485363		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		218 MERCEDES CT	4/26/2022 2:07 PM		4/27/2022 8:00 PM			Bianca Washington	M-SIO	4/27/2022 11:59 AM	1687607985		Mike Davison	General Investigation	Completed
Penn Estates		1228 WOODLAND DR	4/27/2022 7:16 AM		4/27/2022 10:00 PM			Sheila Edwards	M-SIO	4/27/2022 9:25 AM	8060327694		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		348 FERNWOOD DR	4/27/2022 2:14 PM		4/27/2022 10:00 PM			Kelly Hagan	M-SIO	4/27/2022 3:26 PM	3060284721		Sean Bankos	Water Service Line Break	Completed
Penn Estates		1159 WOODLAND DR	4/27/2022 3:08 PM		4/27/2022 10:00 PM			Sierra Moore	M-SIO	4/27/2022 3:24 PM	0874073668		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		7151 GLENWOOD DR	4/28/2022 1:45 PM		4/29/2022 8:00 PM			Bianca Washington	M-SIO	4/29/2022 10:43 AM	5792809919		Mike Davison	General Investigation	Completed
Penn Estates		201 PASQUIN DR	4/22/2022 10:09 AM		5/3/2022 10:00 PM			Yvette Starr	M-SIO	5/3/2022 6:48 AM	1283023001		Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		166 PASQUIN DR	4/25/2022 8:41 AM		5/3/2022 10:00 PM			Ebony Diggs	M-SIO	5/3/2022 9:32 AM	3167530290		Vincent Varuolo	Sewer Service Line Break	Completed
Penn Estates		166 PASQUIN DR	4/25/2022 8:41 AM		5/3/2022 10:00 PM			Ebony Diggs	M-SIO	5/3/2022 9:32 AM	3167530290		Vincent Varuolo	Sewer Service Line Break	Completed
Penn Estates		1106 HUNTERS WOODS DR	4/27/2022 10:28 AM		5/3/2022 10:00 PM			Yvette Starr	M-SIO	5/3/2022 9:35 AM	7165477492		Vincent Varuolo	Water Main Break	Completed
Penn Estates		3211 FOXDALE TER	5/3/2022 7:11 AM		5/4/2022 10:00 PM			Yvette Starr	M-SIO	5/3/2022 7:51 AM	4728519449		Mike Davison	General Investigation	Completed
Penn Estates		3211 FOXDALE TER	5/3/2022 7:11 AM		5/4/2022 10:00 PM			Yvette Starr	M-SIO	5/3/2022 7:51 AM	4728519449		Mike Davison	General Investigation	Completed
Penn Estates		320 ASH TER	5/4/2022 2:02 PM		5/5/2022 10:00 PM			Kelly Hagan	M-SIO	5/5/2022 12:47 PM	9630345386		Sean Bankos	Water Quality	Completed
Penn Estates		167 HYLAND DR	5/5/2022 8:04 AM		5/5/2022 10:00 PM			Ebony Diggs	M-SIO	5/5/2022 12:50 PM	5016129221		Mike Davison	Water Service Line Break	Completed
Penn Estates		3221 WOODCHIP LN	5/5/2022 9:01 AM		5/6/2022 8:00 PM			Isabel Ceballos	HIBILL	5/6/2022 7:30 AM	6412806763		Mike Davison		Completed
Penn Estates		214 SPICEBUSH DR	5/9/2022 11:42 AM		5/9/2022 8:00 PM			Bianca Washington	M-SIO	5/10/2022 12:27 PM	9329596734		Mike Davison	No Water	Completed
Penn Estates		228 SPICEBUSH DR	5/9/2022 12:07 PM		5/9/2022 8:00 PM			Bianca Washington	M-SIO	5/11/2022 8:29 AM	6822729671		Mike Davison	No Water	Completed
Penn Estates		229 SPICEBUSH DR	5/9/2022 9:19 AM		5/9/2022 10:00 PM			Alisa Mooney	M-SIO	5/9/2022 9:26 AM	6055215610		Mike Davison	No Water	Completed
Penn Estates		320 ASH TER	5/9/2022 11:50 AM		5/9/2022 10:00 PM			Bianca Washington	M-SIO	5/10/2022 9:41 AM	9632800332		Mike Davison	No Water	Completed
Penn Estates		6226 WOODCHUCK CT	5/11/2022 12:40 PM		5/11/2022 10:00 PM			Alisa Mooney	M-SIO	5/11/2022 2:43 PM	9893424262		Sean Bankos	No Water	Completed
Penn Estates		153 PASQUIN DR	5/10/2022 7:42 AM		5/12/2022 8:00 PM			Sheila Edwards	M-SIO	5/12/2022 12:29 PM	11095662782		Sean Bankos	No Water	Completed
Penn Estates		109 MAYFIELD CT	5/11/2022 2:35 PM		5/12/2022 8:00 PM			Sheila Edwards	HIBILL	5/12/2022 8:31 AM	2720632866		Mike Davison		Completed
Penn Estates		112 BREWSTER WY	5/11/2022 3:17 PM		5/12/2022 8:00 PM			Sabrena Cooper	HIBILL	5/12/2022 9:21 AM	8478472168		Mike Davison		Completed
Penn Estates		104 RIVERBEND TER	5/17/2022 9:00 AM		5/18/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	5/18/2022 2:02 PM	5481175534		Sean Bankos	Water Service Line Break	Completed
Penn Estates		304 SPICEBUSH DR	5/19/2022 8:09 AM		5/23/2022 10:00 PM			Ebony Diggs	M-SIO	5/23/2022 11:57 AM	9681175317		Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		409 HYLAND DR	5/23/2022 9:50 AM		5/23/2022 10:00 PM			Kelly Hagan	M-SIO	5/23/2022 12:04 PM	8389670518		Vincent Varuolo	Clogged Sewer	Completed
Penn Estates		131 SANDLEWOOD DR	5/25/2022 8:18 AM		5/25/2022 10:00 PM			Sheila Edwards	M-SIO	5/25/2022 8:47 AM	9579484222		Mike Davison	Water Service Line Break	Completed
Penn Estates		1402 MELROSE TERRACE	5/25/2022 1:37 PM		5/26/2022 10:00 PM			Ebony Diggs	M-SIO	5/26/2022 7:41 AM	4424629266		Sean Bankos	Water Service Line Break	Completed
Penn Estates		317 Penn Estates	5/25/2022 9:46 AM		5/27/2022 10:00 PM			Courtney Sherrod	M-SIO	5/27/2022 11:40 AM	3336825518			General Investigation	Completed
Penn Estates		318 ROBINWOOD TER	5/25/2022 9:48 AM		5/27/2022 10:00 PM			Courtney Sherrod	M-SIO	5/27/2022 11:39 AM	2077296422			General Investigation	Completed
Penn Estates		297 HYLAND DR	5/27/2022 1:50 PM		5/31/2022 8:00 PM			Aya Alsaih	HIBILL	5/31/2022 10:16 AM	2732323677		Sean Bankos		Completed
Penn Estates		1106 HUNTERS WOODS DR	5/26/2022 3:30 PM		5/31/2022 10:00 PM			Alice Benton	M-SIO	5/31/2022 9:47 AM	7169745030			General Investigation	Completed
Penn Estates		126 SANDLEWOOD DR	5/31/2022 10:42 AM		6/1/2022 10:00 PM			Dominique Greenfield	M-SIO	6/1/2022 2:27 PM	8915271859		Sean Bankos	High or Low Pressure in the Water	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		6209 PINE GROVE DR	6/1/2022 8:47 AM		6/1/2022 10:00 PM		Roslyn Lide-Miller	M-SIO		6/1/2022 12:54 PM	2050780398		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3132 GREENBRIAR DR	6/2/2022 7:20 AM		6/2/2022 8:00 PM		Latasha White	M-SIO		6/2/2022 1:06 PM	4309663949		Mike Davison	General Investigation	Completed
Penn Estates		3132 GREENBRIAR DR	6/2/2022 11:00 AM		6/2/2022 10:00 PM		Sabrina Cooper	M-SIO		6/2/2022 11:22 AM	4301653930		Sean Bankos	General Investigation	Completed
Penn Estates		128 PASQUIN DR	6/3/2022 7:21 AM		6/3/2022 8:00 PM		Tiffany Guilty	M-SIO		6/3/2022 9:51 AM	4316663512		Sean Bankos	Water Service Line Break	Completed
Penn Estates		3116 GREENBRIAR DR	6/3/2022 12:26 PM		6/3/2022 10:00 PM		Yoleydis Gonzalez	M-SIO		6/3/2022 12:59 PM	6805536688		Sean Bankos	Sewer Miscellaneous Complaint	Completed
Penn Estates		412 DEBORAH DR	6/3/2022 8:51 AM		6/6/2022 8:00 PM		Bianca Washington	M-SIO		6/6/2022 12:13 PM	6833136830		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		244 SOMERSET DR	6/3/2022 3:47 PM		6/6/2022 8:00 PM		Bianca Washington	HIBILL		6/6/2022 8:49 AM	4349365212		Mike Davison		Completed
Penn Estates		324 CLICK LN	6/7/2022 9:13 AM		6/8/2022 10:00 PM		Ebony Diggs	M-SIO		6/8/2022 1:19 PM	7715657061		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		6207 BLUE BEECH DR	6/9/2022 12:07 PM		6/9/2022 10:00 PM		Yvette Starr	M-SIO		6/9/2022 1:07 PM	9184237057		Mike Davison	No Water	Completed
Penn Estates		113 DIANE CT	6/14/2022 7:50 AM		6/14/2022 10:00 PM		Yoleydis Gonzalez	M-SIO		6/14/2022 8:20 AM	8049068232		Mike Davison	Water Service Line Break	Completed
Penn Estates		212 SPICEBUSH DR	6/15/2022 8:59 AM		6/15/2022 10:00 PM		Ebony Diggs	M-SIO		6/15/2022 11:28 AM	6221802159		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		412 DEBORAH DR	6/15/2022 9:54 AM		6/15/2022 10:00 PM		Alisa Mooney	M-SIO		6/15/2022 11:29 AM	6830762727		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		3430 CRESTWOOD DR	6/20/2022 9:00 AM		6/20/2022 8:55 AM		Lucy User	M-SIO		6/20/2022 8:56 AM	8658944204		Sean Bankos	General Investigation	Completed
Penn Estates		425 DEBORAH DR	6/22/2022 2:57 PM		6/22/2022 10:00 PM		Aries Ward	M-SIO		6/22/2022 4:21 PM	1556817028		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		2323 BURNTWOOD DR	6/24/2022 3:50 PM		6/25/2022 8:00 PM		Bianca Washington	M-SIO		6/26/2022 6:13 AM	8186171904		Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		156 LOCUST DR	6/24/2022 10:43 AM		6/27/2022 8:00 PM		Sheila Edwards	HIBILL		6/27/2022 9:14 AM	2153475407		Vincent Varuolo		Completed
Penn Estates		5112 RED BUD TER	6/28/2022 9:11 AM		6/28/2022 10:00 PM		Sheila Edwards	M-SIO		6/28/2022 11:11 AM	8293029960		Sean Bankos	Water Service Line Break	Completed
Penn Estates		299 SOMERSET DR	6/20/2022 11:12 AM		6/30/2022 10:00 PM		Patricia Reyes	M-SIO		6/30/2022 1:30 PM	6861686946		Mike Davison	Water Service Line Break	Completed
Penn Estates		1316 BURNSIDE TER	6/30/2022 12:35 PM		7/1/2022 8:00 PM		Ben Pudelko	HIBILL		7/1/2022 11:41 AM	0106541211		Sean Bankos		Completed
Penn Estates		2323 BURNTWOOD DR	6/30/2022 1:53 PM		7/1/2022 8:00 PM		Ben Pudelko	M-SIO		7/1/2022 11:00 AM	8181746833		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		3303 STONEHENGE DR	7/5/2022 11:03 AM		7/5/2022 10:00 PM		Sheila Edwards	M-SIO		7/6/2022 4:55 AM	3233406109		Mike Davison	High or Low Pressure in the Water	Completed
Penn Estates		132 RUNNYMEDE DR	7/5/2022 1:16 PM		7/5/2022 10:00 PM		Ebony Diggs	M-SIO		7/5/2022 2:59 PM	5416528406		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		1208 HARMONY DR	7/5/2022 10:15 AM		7/6/2022 8:00 PM		Trineka Nesbitt	HIBILL		7/6/2022 7:16 AM	3135128220		Mike Davison		Completed
Penn Estates		1135 HUNTERS WOODS DR	7/7/2022 11:12 AM		7/8/2022 10:00 PM		Tiffany Guilty	HIBILL		7/8/2022 11:05 AM	0828613418		Sean Bankos		Completed
Penn Estates		1103 OAKFIELD TER	7/7/2022 11:27 AM		7/8/2022 10:00 PM		Sheila Edwards	M-SIO		7/8/2022 10:15 AM	0816908118		Sean Bankos	General Investigation	Completed
Penn Estates		425 DEBORAH DR	7/11/2022 8:56 AM		7/11/2022 8:00 PM		Courtney Sherrod	M-SIO		7/11/2022 10:43 AM	155896543		Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		215 LELAND TER	7/11/2022 11:29 AM		7/12/2022 10:00 AM		Courtney Sherrod	HIBILL		7/12/2022 11:46 AM	7482366325		Sean Bankos		Completed
Penn Estates		245 HYLAND DR	7/13/2022 3:35 PM		7/14/2022 10:00 PM		Ebony Diggs	HIBILL		7/14/2022 11:21 AM	9388431887		Sean Bankos		Completed
Penn Estates		3249 STONEHENGE DR	7/27/2022 12:02 PM		7/27/2022 8:00 PM		Trineka Nesbitt	M-SIO		7/27/2022 3:01 PM	3807929784		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		3135 GREENBRIAR DR	7/29/2022 8:51 AM		7/29/2022 10:00 PM		Shanika Wright	M-SIO		7/29/2022 2:44 PM	5247139604		Sean Bankos	Water Miscellaneous Complaint	Completed
Penn Estates		443 SOMERSET DR	7/29/2022 11:47 AM		7/29/2022 10:00 PM		Yvette Starr	M-SIO		7/29/2022 2:37 PM	5337195957		Sean Bankos	No Water	Completed
Penn Estates		2332 BURNTWOOD DR	8/1/2022 8:52 AM		8/1/2022 10:00 PM		Carl Crutchfield	M-SIO		8/1/2022 9:20 AM	5674201398		Mike Davison	Water Service Line Break	Completed
Penn Estates		105 RUNNYMEDE DR	8/1/2022 3:53 PM		8/2/2022 10:00 PM		Sheila Edwards	M-SIO		8/2/2022 1:30 PM	2990658366		Sean Bankos	General Investigation	Completed
Penn Estates		105 RUNNYMEDE DR	8/1/2022 3:53 PM		8/2/2022 10:00 PM		Sheila Edwards	M-SIO		8/2/2022 1:30 PM	2990658366		Sean Bankos	General Investigation	Completed
Penn Estates		4277 WOODACRES DR	8/3/2022 7:54 AM		8/3/2022 8:00 AM		Sheila Edwards	HIBILL		8/3/2022 9:16 AM	1081385295		Mike Davison		Completed
Penn Estates		286 OVERLOOK DR	8/3/2022 3:22 PM		8/4/2022 8:22 PM		Dajuan Jenkins	HIBILL		8/4/2022 7:23 AM	4643614606		Mike Davison		Completed
Penn Estates		365 HYLAND DR	8/5/2022 8:36 AM		8/5/2022 10:00 PM		Shanika Wright	M-SIO		8/5/2022 9:57 AM	2761472522		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		453 LAKESIDE DR	8/8/2022 7:13 PM		8/8/2022 6:08 PM		Lucy User	M-SIO		8/8/2022 7:12 PM	9067322650		Vincent Varuolo	General Investigation	Completed
Penn Estates		3110 FAIRFAX TER	8/9/2022 9:21 AM		8/10/2022 10:00 PM		Quita Body	M-SIO		8/10/2022 8:17 AM	5394421375		Sean Bankos	Water Quality	Completed
Penn Estates		1210 BRENTWOOD DR	8/9/2022 1:02 PM		8/10/2022 10:00 PM		Tiffany Guilty	HIBILL		8/11/2022 10:08 AM	0268405830		Mike Davison		Completed
Penn Estates		2059 CANDLEWOOD DR	8/9/2022 11:33 AM		8/11/2022 10:00 PM		Sheila Edwards	M-SIO		8/11/2022 8:31 AM	9140799407		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		8230 WOODCHUCK CT	8/12/2022 7:17 AM		8/12/2022 10:00 PM		Dominique Greenfield	M-SIO		8/12/2022 10:24 AM	9993031153		Sean Bankos	No Water	Completed
Penn Estates		3106 FAIRFAX TER	8/15/2022 7:52 AM		8/15/2022 10:00 PM		Sheila Edwards	M-SIO		8/15/2022 10:21 AM	4299963602		Mike Davison	Sewer Service Line Break	Completed
Penn Estates		3106 FAIRFAX TER	8/16/2022 10:44 AM		8/16/2022 10:00 PM		Ebony Diggs	M-SIO		8/16/2022 4:26 PM	4294852297		Sean Bankos	Water Service Line Break	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		7127 PINE GROVE DR	8/16/2022 12:24 PM		8/16/2022 10:24 PM		Jerry Lazarre	HIBILL	M-SIO	8/16/2022 4:27 PM	8373778088		Sean Banks		Completed
Penn Estates		5104 LAKE DR	8/16/2022 10:02 AM		8/17/2022 9:02 AM		Dajuan Jenkins	HIBILL	M-SIO	8/17/2022 9:39 AM	4828300703		Mike Davison		Completed
Penn Estates		221 SOMERSET DR	8/17/2022 8:43 AM		8/19/2022 10:00 PM		Ebony Diggs	M-SIO	M-SIO	8/19/2022 7:19 AM	7150095748		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		638 LAKESIDE DR	8/19/2022 12:47 PM		8/19/2022 10:00 PM		Yoleydis Gonzalez	M-SIO	M-SIO	8/22/2022 6:51 AM	0713084136		Mike Davison	Clogged Sewer	Completed
Penn Estates		4254 WOODACRES DR	8/26/2022 12:33 PM		8/26/2022 10:00 PM		Shella Edwards	M-SIO	M-SIO	8/26/2022 2:07 PM	3739998310		Sean Banks	Water Service Line Break	Completed
Penn Estates		2093 CANDLEWOOD DR	8/30/2022 10:35 AM		8/30/2022 10:00 PM		Kelly Hagan	M-SIO	M-SIO	8/30/2022 11:31 AM	7035280443		Sean Banks	Discolored Water	Completed
Penn Estates		638 LAKESIDE DR	8/23/2022 10:16 AM		8/31/2022 10:00 PM		Shella Edwards	M-SIO	M-SIO	8/31/2022 11:10 AM	0712505872		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		174 PASQUIN DR	8/29/2022 8:38 AM		8/31/2022 10:00 PM		Hayes Tiara	M-SIO	M-SIO	8/31/2022 11:04 AM	5360457506		Sean Banks	Water Service Line Break	Completed
Penn Estates		104 SUNDEW DR	9/1/2022 8:48 AM		9/1/2022 8:00 PM		Bianca Washington	M-SIO	M-SIO	9/1/2022 9:32 AM	3374812547		Sean Banks	General Investigation	Completed
Penn Estates		104 SUNDEW DR	9/1/2022 2:01 PM		9/1/2022 10:00 PM		Bianca Washington	M-SIO	M-SIO	9/1/2022 3:02 PM	3372295631		Sean Banks	General Investigation	Completed
Penn Estates		290 OVERLOOK DR	9/2/2022 12:02 PM		9/2/2022 10:00 PM		Dajuan Jenkins	M-SIO	M-SIO	9/2/2022 12:28 PM	5748778845		Mike Davison	Discolored Water	Completed
Penn Estates		3236 GREENBRIAR DR	9/6/2022 9:59 AM		9/7/2022 10:00 PM		Aries Ward	M-SIO	M-SIO	9/7/2022 9:48 AM	1535323937		Mike Davison	Water Service Line Break	Completed
Penn Estates		1149 WOODLAND DR	9/6/2022 11:02 AM		9/7/2022 10:00 PM		Tierra Love	HIBILL	M-SIO	9/7/2022 8:13 AM	3780969998		Mike Davison		Completed
Penn Estates		1135 HUNTERS WOODS DR	9/7/2022 12:25 PM		9/8/2022 10:00 PM		Lakya Hargrove	HIBILL	M-SIO	9/8/2022 8:44 AM	0824986480		Mike Davison		Completed
Penn Estates		133 RESTON DR	9/8/2022 2:44 PM		9/9/2022 10:00 PM		Kelly Hagan	HIBILL	M-SIO	9/9/2022 7:52 AM	8065564558		Mike Davison		Completed
Penn Estates		2093 CANDLEWOOD DR	9/9/2022 10:55 AM		9/9/2022 10:00 PM		Yoleydis Gonzalez	M-SIO	M-SIO	9/13/2022 4:08 AM	7038971942		Mike Davison	Discolored Water	Completed
Penn Estates		1274 BRENTWOOD DR	9/12/2022 7:48 AM		9/12/2022 10:00 PM		Kelly Hagan	M-SIO	M-SIO	9/12/2022 9:00 AM	7293635787		Sean Banks	No Water	Completed
Penn Estates		3172 GREENBRIAR DR	9/12/2022 12:38 PM		9/12/2022 10:00 PM		Yoleydis Gonzalez	M-SIO	M-SIO	9/12/2022 1:33 PM	5595719040		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		638 LAKESIDE DR	9/12/2022 8:44 AM		9/13/2022 10:00 PM		Lorie Mayesi	M-SIO	M-SIO	9/13/2022 11:45 AM	0719112222		Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		3172 GREENBRIAR DR	9/12/2022 2:15 PM		9/13/2022 10:00 PM		Jennifer Akers	M-SIO	M-SIO	9/13/2022 1:46 PM	5598600971		Sean Banks	Sewer Miscellaneous Complaint	Completed
Penn Estates		638 LAKESIDE DR	9/13/2022 8:59 AM		9/13/2022 10:00 PM		Shella Edwards	M-SIO	M-SIO	9/13/2022 11:47 AM	0715283749		Vincent Varuolo	Sewer Service Line Break	Completed
Penn Estates		449 SOMERSET DR	9/14/2022 8:44 AM		9/14/2022 8:00 PM		Bianca Washington	M-SIO	M-SIO	9/14/2022 10:44 AM	6537281141		Sean Banks	No Water	Completed
Penn Estates		627 LAKESIDE DR	9/13/2022 11:46 AM		9/14/2022 10:00 PM		Shella Edwards	HIBILL	M-SIO	9/15/2022 7:40 AM	0800997288		Mike Davison		Completed
Penn Estates		449 SOMERSET DR	9/15/2022 1:54 PM		9/15/2022 1:52 PM		Lucy User	M-SIO	M-SIO	9/15/2022 1:53 PM	6533968464		Sean Banks	General Investigation	Completed
Penn Estates		3275 STONEHEDGE DR	9/15/2022 8:30 AM		9/15/2022 10:00 PM		Ebony Diggs	M-SIO	M-SIO	9/15/2022 9:26 AM	4153634990		Mike Davison	Discolored Water	Completed
Penn Estates		449 SOMERSET DR	9/15/2022 9:39 AM		9/15/2022 10:00 PM		Glenda Thompson	M-SIO	M-SIO	9/15/2022 1:37 PM	6534534833		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		449 SOMERSET DR	9/15/2022 9:44 AM		9/15/2022 10:00 PM		Ebony Diggs	M-SIO	M-SIO	9/15/2022 1:37 PM	6534398981		Sean Banks	Water Service Line Break	Completed
Penn Estates		6106 BERWOOD TER	9/15/2022 2:31 PM		9/16/2022 8:00 PM		Bianca Washington	HIBILL	M-SIO	9/16/2022 10:32 AM	8479153019		Mike Davison		Completed
Penn Estates		221 HYLAND DR	9/16/2022 9:37 AM		9/16/2022 10:00 PM		Carl Crutchfield	M-SIO	M-SIO	9/16/2022 3:47 PM	1093792914		Vincent Varuolo	Taste or Odor in the Water	Completed
Penn Estates		123 SANDLEWOOD DR	9/19/2022 9:35 AM		9/19/2022 9:35 AM		Lucy User	M-SIO	M-SIO	9/19/2022 9:35 AM	6374207127		Sean Banks	General Investigation	Completed
Penn Estates		7143 PINE GROVE DR	9/19/2022 7:15 AM		9/19/2022 10:00 PM		Kelly Hagan	M-SIO	M-SIO	9/19/2022 10:27 AM	8968849633		Sean Banks	Discolored Water	Completed
Penn Estates		104 LOCUST DR	9/19/2022 12:40 PM		9/19/2022 10:00 PM		Jerry Lazarre	M-SIO	M-SIO	9/19/2022 12:51 PM	4602161355		Sean Banks	Water Service Line Break	Completed
Penn Estates		319 JUNPER CT	9/20/2022 10:45 AM		9/21/2022 10:00 PM		Roslyn Lide-Miller	HIBILL	M-SIO	9/21/2022 9:10 AM	1029340054		Mike Davison		Completed
Penn Estates		6242 BLUE BEECH DR	9/22/2022 7:44 AM		9/22/2022 10:00 PM		Kelly Hagan	HIBILL	M-SIO	9/22/2022 10:01 AM	9697053851		Mike Davison		Completed
Penn Estates		256 SANDLEWOOD DRIVE	9/22/2022 9:47 AM		9/23/2022 8:00 PM		Bianca Washington	M-SIO	M-SIO	9/23/2022 1:39 PM	8728374329		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		134 SANDLEWOOD DR	9/19/2022 10:34 AM		9/23/2022 10:00 PM		Ebony Diggs	M-SIO	M-SIO	9/23/2022 3:13 PM	9714998681		Sean Banks	Water Service Line Break	Completed
Penn Estates		124 RUNNYMEDE DR	9/22/2022 2:53 PM		9/23/2022 10:00 PM		Hayes Tiara	HIBILL	M-SIO	9/23/2022 1:03 PM	1310618247		Mike Davison		Completed
Penn Estates		190 SUMMERTON CIRCLE DR	9/23/2022 8:20 AM		9/23/2022 10:00 PM		Patricia Reyes	M-SIO	M-SIO	9/23/2022 12:58 PM	7793826643		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		2093 CANDLEWOOD DR	9/26/2022 9:15 AM		9/26/2022 9:12 AM		Lucy User	M-SIO	M-SIO	9/26/2022 9:14 AM	7035993039		Vincent Varuolo	General Investigation	Completed
Penn Estates		457 HYLAND DR	9/28/2022 9:05 AM		9/28/2022 10:00 PM		Alisa Mooney	M-SIO	M-SIO	9/28/2022 1:21 PM	4892795980		Sean Banks	Discolored Water	Completed
Penn Estates		7121 PINE GROVE DR	9/26/2022 2:34 PM		9/26/2022 10:00 PM		Tina Richardson	M-SIO	M-SIO	9/26/2022 4:29 PM	1677212114		Sean Banks	Discolored Water	Completed
Penn Estates		126 PASQUIN DR	9/23/2022 2:38 PM		9/27/2022 10:00 PM		Dominique Greenfield	M-SIO	M-SIO	9/27/2022 10:18 AM	8115036175		Sean Banks	Water Service Line Break	Completed
Penn Estates		115 MAYFIELD CT	9/26/2022 7:51 AM		9/27/2022 10:00 PM		Tierra Love	HIBILL	M-SIO	9/27/2022 9:26 AM	5920040467		Mike Davison		Completed
Penn Estates		221 SOMERSET DR	9/26/2022 7:58 AM		9/27/2022 10:00 PM		Yvette Starr	M-SIO	M-SIO	9/27/2022 7:25 AM	7152884905		Sean Banks	General Investigation	Completed
Penn Estates		221 SOMERSET DR	9/27/2022 8:17 AM		9/27/2022 10:00 PM		Kelly Hagan	M-SIO	M-SIO	9/27/2022 8:41 AM	7157878183		Sean Banks	No Water	Completed
Penn Estates		102 BAYBERRY CT	9/26/2022 11:42 AM		9/28/2022 8:00 PM		Bianca Washington	M-SIO	M-SIO	9/28/2022 9:54 AM	8620584691		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		1134 BELAIRE DR	9/28/2022 7:41 AM		9/28/2022 10:00 PM		Shella Edwards	M-SIO	M-SIO	9/28/2022 9:53 AM	2174113166		Sean Banks	Discolored Water	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		5103 SUNBURY DR	7/20/2022 1:35 PM		9/29/2022 5:00 PM		Courtney Sherrod	M-SIO	9/29/2022 9:27 AM	5337086996			Sean Banks	Water Service Line Break	Completed
Penn Estates		1820 JENNIFER DR	9/29/2022 12:57 PM		9/29/2022 10:00 PM		Long Emily	M-SIO	9/29/2022 1:02 PM	3851358545				Water Quality	Completed
Penn Estates		217 SANDLEWOOD DR	9/29/2022 2:13 PM		9/29/2022 10:00 PM		Long Emily	M-SIO	9/30/2022 10:10 AM	4830659605			Emily Long	General Investigation	Completed
Penn Estates		142 SUMMERTON CIRCLE DR	9/30/2022 6:48 AM		9/30/2022 5:30 AM		Lucy User	M-SIO	9/30/2022 6:48 AM	7097611932			Mike Davison	General Investigation	Completed
Penn Estates		534 SOMERSET DR	9/30/2022 9:42 AM		9/30/2022 8:30 AM		Lucy User	M-SIO	9/30/2022 9:41 AM	5846885214			Mike Davison	General Investigation	Completed
Penn Estates		248 HYLAND DR	9/30/2022 8:53 AM		9/30/2022 8:46 AM		Lucy User	M-SIO	9/30/2022 8:52 AM	4235569751			Mike Davison	General Investigation	Completed
Penn Estates		114 GROUSE CT	9/30/2022 9:33 AM		9/30/2022 9:00 AM		Lucy User	M-SIO	9/30/2022 9:32 AM	7457861659			Mike Davison	General Investigation	Completed
Penn Estates		168 SOMERSET DR	9/30/2022 9:10 AM		9/30/2022 9:05 AM		Lucy User	M-SIO	9/30/2022 9:09 AM	8284471946			Mike Davison	General Investigation	Completed
Penn Estates		1422 MELROSE TER	9/30/2022 9:26 AM		9/30/2022 9:20 AM		Lucy User	M-SIO	9/30/2022 9:26 AM	1616894483			Mike Davison	General Investigation	Completed
Penn Estates		2091 CANDLEWOOD DR	9/30/2022 1:21 PM		9/30/2022 1:25 PM		Lucy User	M-SIO	9/30/2022 1:20 PM	4239007868			Mike Davison	General Investigation	Completed
Penn Estates		1134 BELAIRE DR	9/30/2022 7:23 AM		9/30/2022 10:00 PM		Yvette Starr	M-SIO	9/30/2022 5:08 PM	2172071750			Vincent Varuoto	Discolored Water	Completed
Penn Estates		2093 CANDLEWOOD DR	10/3/2022 9:33 AM		10/3/2022 10:00 PM		Tiffany Guilty	M-SIO	10/3/2022 10:12 AM	7039197345			Sean Banks	Discolored Water	Completed
Penn Estates		2105 LANSDALE DR	10/4/2022 10:13 AM		10/4/2022 10:00 PM		Kelly Hagan	M-SIO	10/4/2022 3:38 PM	8879392477			Sean Banks	Discolored Water	Completed
Penn Estates		3420 CRESTWOOD DR	10/4/2022 12:33 PM		10/4/2022 10:00 PM		Lakya Hargrove	M-SIO	10/4/2022 3:39 PM	6352378584			Sean Banks	Discolored Water	Completed
Penn Estates		2093 CANDLEWOOD DR	10/6/2022 3:01 PM		10/6/2022 10:00 PM		Ebony Diggs	M-SIO	10/6/2022 3:36 PM	7036457387			Sean Banks	Discolored Water	Completed
Penn Estates		115 MAYFIELD CT	10/7/2022 7:23 AM		10/7/2022 10:00 PM		Sheila Edwards	M-SIO	10/7/2022 11:55 AM	5829507586			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		3424 CRESTWOOD DR	10/7/2022 12:18 PM		10/7/2022 10:00 PM		Dajuan Jenkins	M-SIO	10/7/2022 1:45 PM	7458510437			Sean Banks	Discolored Water	Completed
Penn Estates		1237 WOODLAND DR	10/8/2022 9:51 AM		10/8/2022 9:45 AM		Lucy User	M-SIO	10/8/2022 9:50 AM	9838283302			Sean Banks	General Investigation	Completed
Penn Estates		122 RESTON DR	10/13/2022 11:26 AM		10/13/2022 10:00 PM		Sheila Edwards	M-SIO	10/13/2022 11:54 AM	4864593136			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		1423 MELROSE TER	10/13/2022 12:16 PM		10/14/2022 10:00 PM		Sheila Edwards	HIBILL	10/14/2022 11:55 AM	1601915311			Sean Banks		Completed
Penn Estates		135 SANDLEWOOD DR	10/17/2022 10:59 AM		10/18/2022 8:00 PM		Christina Genwright	HIBILL	10/18/2022 11:27 AM	8774709308			Mike Davison		Completed
Penn Estates		1804 JENNIFER DR	10/19/2022 8:31 AM		10/20/2022 10:00 PM		Sheila Edwards	M-SIO	10/20/2022 10:00 AM	8452875402			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		4136 SYCAMORE LN	10/21/2022 2:54 PM		10/21/2022 10:00 PM		Yvette Starr	M-SIO	10/24/2022 9:07 AM	4327519822			Mike Davison	Mineral Amount in Water	Completed
Penn Estates		174 PASQUIN DR	11/3/2022 9:10 AM		11/4/2022 8:00 PM		Richard Cutright	HIBILL	11/4/2022 12:58 PM	5360095221			Sean Banks		Completed
Penn Estates		213 GARDEN TER	11/3/2022 3:27 PM		11/4/2022 10:00 PM		Carl Crutchfield	HIBILL	11/4/2022 10:13 AM	0151443896			Mike Davison		Completed
Penn Estates		1256 KENSINGTON DR	11/4/2022 7:43 AM		11/7/2022 10:00 PM		Kelly Hagan	HIBILL	11/7/2022 8:27 AM	4743199608			Mike Davison		Completed
Penn Estates		317 Penn Estates	11/10/2022 8:26 AM		11/10/2022 10:00 PM		Ebony Diggs	M-SIO	11/10/2022 9:41 AM	3331434766			Sean Banks	Water Main Break	Completed
Penn Estates		209 JULIAN TER	11/10/2022 11:24 AM		11/11/2022 8:00 PM		Bianca Washington	M-SIO	11/11/2022 10:20 AM	7599417872			Charles Baer	General Investigation	Completed
Penn Estates		113 DIANE CT	11/14/2022 9:58 AM		11/15/2022 10:00 PM		Kelly Hagan	HIBILL	11/14/2022 11:21 AM	8042447066			Mike Davison		Completed
Penn Estates		129 SUNDEW DR	11/17/2022 11:17 AM		11/17/2022 8:00 PM		Trineka Nesbitt	M-SIO	11/17/2022 11:47 AM	3093906004			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		168 SOMERSET DR	11/21/2022 9:46 AM		11/21/2022 8:00 PM		Bianca Washington	M-SIO	11/21/2022 11:04 AM	8287681757			Mike Davison	No Water	Completed
Penn Estates		167 HYLAND DR	10/25/2022 11:47 AM		11/29/2022 10:00 PM		Ebony Diggs	M-SIO	11/29/2022 8:18 AM	5011559597			Mike Davison	Water Service Line Break	Completed
Penn Estates		311 HYLAND DR	11/29/2022 11:20 AM		11/29/2022 10:00 PM		Alice Benton	M-SIO	11/29/2022 11:23 AM	7044433654			Sean Banks	No Water	Completed
Penn Estates		111 HYLAND DR	12/2/2022 2:27 PM		12/5/2022 2:27 PM		Jerry Lazare	HIBILL	12/5/2022 10:25 AM	0235410324			Sean Banks		Completed
Penn Estates		1256 KENSINGTON DR	12/2/2022 2:36 PM		12/5/2022 2:36 PM		Kaitlyn Gilbert	HIBILL	12/5/2022 10:06 AM	4745896548			Sean Banks		Completed
Penn Estates		156 RIVERBEND TER	12/5/2022 8:14 AM		12/5/2022 10:00 PM		Patricia Reyes	M-SIO	12/5/2022 9:07 AM	4485078481			Sean Banks	Water Service Line Break	Completed
Penn Estates		1403 MELROSE TER	12/5/2022 8:48 AM		12/5/2022 10:00 PM		Ebony Diggs	M-SIO	12/5/2022 9:30 AM	4999166050			Sean Banks	No Water	Completed
Penn Estates		6243 WILLOWICKE TER	12/9/2022 2:15 PM		12/9/2022 10:00 PM		Tierra Love	M-SIO	12/9/2022 2:29 PM	4659743150			Sean Banks	Water Main Break	Completed
Penn Estates		1224 HARMONY DR	11/30/2022 11:03 AM		12/13/2022 10:00 PM		Alice Benton	M-SIO	12/13/2022 12:00 PM	5822102085			Vincent Varuoto	Water Miscellaneous Complaint	Completed
Penn Estates		446 HYLAND DR	12/13/2022 9:49 AM		12/13/2022 10:00 PM		Tamra Smith	M-SIO	12/13/2022 10:44 AM	3971178386			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		8212 WOODCHUCK CT	12/14/2022 12:03 PM		12/15/2022 8:00 PM		Bianca Washington	M-SIO	12/15/2022 11:16 AM	1597149614			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		3426 CRESTWOOD DR	12/15/2022 12:44 PM		12/15/2022 10:00 PM		Tiffany Guilty	M-SIO	12/15/2022 1:34 PM	9551777050			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		105 LEDGEWOOD DR	12/19/2022 1:34 PM		12/20/2022 10:00 PM		Dominique Greenfield	HIBILL	12/20/2022 11:44 AM	8055914422			Vincent Varuoto		Completed
Penn Estates		3156 GREENBRIAR DR	12/20/2022 9:04 AM		12/21/2022 8:00 PM		Bianca Washington	M-SIO	12/21/2022 12:40 PM	5995516816			Sean Banks	Taste or Odor in the Water	Completed
Penn Estates		206 SPICE BUSH DR	12/20/2022 3:25 PM		12/21/2022 8:00 PM		Bianca Washington	HIBILL	12/21/2022 12:44 PM	3026725171			Sean Banks		Completed
Penn Estates		269 JULIAN TER	12/27/2022 12:18 PM		12/27/2022 10:00 PM		Richard Cutright	M-SIO	12/27/2022 2:53 PM	8701426001			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		450 SOMERSET DR	12/28/2022 8:52 AM		12/28/2022 8:00 PM		Trineka Nesbitt	M-SIO	12/28/2022 9:48 AM	0794388588			Sean Banks	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		2318 BURNTWOOD DR	12/27/2022 8:41 AM		12/28/2022 10:00 PM			Yoleidis Gonzalez	M-SIO	12/28/2022 7:50 AM	5969754251		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		122 BAYBERRY CT	12/29/2022 8:17 AM		12/29/2022 8:00 PM			Trineka Nesbitt	M-SIO	12/29/2022 12:39 PM	3820233996		Sean Banks	General Investigation	Completed
Penn Estates		209 JULIAN TER	12/27/2022 7:24 AM		12/29/2022 10:00 PM			Shanika Simmons	M-SIO	12/29/2022 9:40 AM	7595602944		Sean Banks	No Water	Completed
Penn Estates		137 RUNNYMEDE DR	12/30/2022 10:30 AM		12/30/2022 8:00 PM			Trineka Nesbitt	M-SIO	12/30/2022 1:36 PM	4980293376		Sean Banks	No Water	Completed
Penn Estates		137 RUNNYMEDE DR	12/30/2022 9:21 AM		12/30/2022 10:00 PM			Patricia Reyes	M-SIO	12/30/2022 1:36 PM	4981806782		Sean Banks	Water Service Line Break	Completed
Penn Estates		1407 SUNBRIGHT TER	1/3/2023 12:15 PM		1/3/2023 12:04 PM			Lucy User	M-SIO	1/3/2023 12:13 PM	4961958955		Vincent Varuolo	General Investigation	Completed
Penn Estates		378 HYLAND DR	1/3/2023 12:25 PM		1/3/2023 12:19 PM			Lucy User	M-SIO	1/3/2023 12:24 PM	1646725637		Sean Banks	General Investigation	Completed
Penn Estates		7143 PINE GROVE DR	1/3/2023 7:14 AM		1/3/2023 10:00 PM			Kelly Hagan	M-SIO	1/3/2023 9:11 AM	8969160911		Sean Banks	Discolored Water	Completed
Penn Estates		7120 PINE GROVE DR	1/3/2023 8:54 AM		1/3/2023 10:00 PM			Yoleidis Gonzalez	M-SIO	1/3/2023 9:04 AM	2449548477		Sean Banks	Discolored Water	Completed
Penn Estates		7121 PINE GROVE DR	1/3/2023 9:46 AM		1/3/2023 10:00 PM			Aries Ward	M-SIO	1/3/2023 10:52 AM	1673448210		Sean Banks	Discolored Water	Completed
Penn Estates		110 LEDGEWOOD DR	1/3/2023 10:52 AM		1/3/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	1/3/2023 11:00 AM	9974632699		Sean Banks	Discolored Water	Completed
Penn Estates		209 JULIAN TER	1/4/2023 9:22 AM		1/4/2023 9:20 AM			Lucy User	M-SIO	1/4/2023 9:20 AM	7597990276		Sean Banks	General Investigation	Completed
Penn Estates		2040 CANDLEWOOD DR	1/3/2023 8:35 AM		1/4/2023 10:00 PM			Roslyn Lide-Miller	HIBILL	1/4/2023 12:14 PM	0473902716		Sean Banks		Completed
Penn Estates		3208 GREENBRIAR DR	1/3/2023 2:91 PM		1/4/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	1/4/2023 11:23 AM	4952529927		Vincent Varuolo	Water Service Line Break	Completed
Penn Estates		7132 PINE GROVE DR	1/4/2023 3:07 PM		1/4/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	1/4/2023 3:41 PM	0743232039		Sean Banks	Discolored Water	Completed
Penn Estates		136 CLOVER LN	1/4/2023 2:13 PM		1/5/2023 11:00 AM			Lucy User	M-SIO	1/5/2023 2:23 PM	7846422588		Vincent Varuolo	General Investigation	Completed
Penn Estates		122 CLOVER LN	1/5/2023 7:29 AM		1/5/2023 10:00 PM			Alice Benton	M-SIO	1/5/2023 8:42 AM	1466014563		Vincent Varuolo	Clogged Sewer	Completed
Penn Estates		7176 GLENWOOD DR	1/5/2023 10:12 AM		1/5/2023 10:00 PM			Kelly Hagan	M-SIO	1/5/2023 2:25 PM	9408333303		Sean Banks	No Water	Completed
Penn Estates		195 SUMMERTON CIRCLE DR	1/5/2023 10:32 AM		1/5/2023 10:00 PM			Kelly Hagan	M-SIO	1/5/2023 2:24 PM	8186748366		Sean Banks	No Water	Completed
Penn Estates		2327 BURNTWOOD DR	1/5/2023 10:51 AM		1/5/2023 10:00 PM			Shella Edwards	M-SIO	1/5/2023 2:24 PM	6087392697		Sean Banks	No Water	Completed
Penn Estates		150 LOCUST DR	1/5/2023 11:19 AM		1/5/2023 10:00 PM			Megan Loncaric	M-SIO	1/5/2023 2:21 PM	3945665746		Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		115 RIVERBEND TER	1/5/2023 11:25 AM		1/5/2023 10:00 PM			Carl Crutchfield	M-SIO	1/5/2023 2:20 PM	5675162534		Sean Banks	Water Service Line Break	Completed
Penn Estates		1197 KENSINGTON DR	1/5/2023 12:36 PM		1/5/2023 10:00 PM			Shella Edwards	M-SIO	1/5/2023 2:19 PM	2004872332		Sean Banks	No Water	Completed
Penn Estates		2314 BURNTWOOD DR	1/6/2023 2:23 PM		1/6/2023 8:00 PM			Bianca Washington	M-SIO	1/6/2023 2:51 PM	0860181150		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		1220 KENSINGTON DR	1/3/2023 4:20 PM		1/6/2023 10:00 PM			Dajuan Jenkins	M-SIO	1/6/2023 10:21 AM	1797746364		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		129 BAYBERRY CT	1/9/2023 7:16 AM		1/9/2023 10:00 PM			Dominique Greenfield	M-SIO	1/9/2023 11:28 AM	9219297616		Sean Banks	Water Service Line Break	Completed
Penn Estates		2332 BURNTWOOD DR	1/6/2023 2:44 PM		1/10/2023 10:00 PM			Ewan Dehnert	HIBILL	1/10/2023 9:25 AM	5575884637		Sean Banks		Completed
Penn Estates		3208 GREENBRIAR DR	1/4/2023 2:04 PM		1/12/2023 8:00 PM			Ben Pudelko	M-SIO	1/12/2023 9:26 AM	4957812991		Vincent Varuolo	General Investigation	Completed
Penn Estates		8213 PINE GROVE DR	1/3/2023 7:32 AM		1/12/2023 10:00 PM			Jerry Lazarre	M-SIO	1/12/2023 9:29 AM	4755802589		Mike Davison	Water Service Line Break	Completed
Penn Estates		7121 PINE GROVE DR	1/9/2023 10:42 AM		1/12/2023 10:00 PM			Shanika Simmons	M-SIO	1/12/2023 9:31 AM	1671024417		Vincent Varuolo	Water Quality	Completed
Penn Estates		8213 PINE GROVE DR	1/17/2023 10:49 AM		1/17/2023 10:00 PM			Aries Ward	M-SIO	1/17/2023 12:46 PM	4750523833		Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		317 Penn Estates	1/17/2023 11:56 AM		1/17/2023 10:00 PM			Carl Crutchfield	M-SIO	1/17/2023 12:27 PM	3338178982		Mike Davison	General Investigation	Completed
Penn Estates		1224 HARMONY DR	1/3/2023 3:08 PM		1/19/2023 10:00 PM			Alice Benton	M-SIO	1/19/2023 12:00 PM	5826868766			Commission Complaint	Completed
Penn Estates		6243 WILLOWICKE TER	1/24/2023 8:20 AM		1/24/2023 8:00 PM			Bianca Washington	M-SIO	1/24/2023 1:42 PM	4651764913		Sean Banks	Water Service Line Break	Completed
Penn Estates		2067 CANDLEWOOD DR	1/23/2023 11:36 AM		1/24/2023 10:00 PM			Tierra Love	HIBILL	1/24/2023 11:06 AM	2939372777		Sean Banks		Completed
Penn Estates		3156 GREENBRIAR DR	1/30/2023 10:11 AM		1/30/2023 10:00 PM			Janice Williams	M-SIO	1/31/2023 10:26 AM	5999051921		Vincent Varuolo	Taste or Odor in the Water	Completed
Penn Estates		245 HYLAND DR	2/2/2023 5:35 PM		2/3/2023 8:35 PM			Dajuan Jenkins	HIBILL	2/3/2023 1:59 PM	9380624796		Mike Davison		Completed
Penn Estates		132 NOBLE LN	1/20/2023 9:26 AM		2/3/2023 10:00 PM			Dajuan Jenkins	M-SIO	2/17/2023 10:30 AM	0519962051		Vincent Varuolo	High or Low Pressure in the Water	Completed
Penn Estates		2304 BURNTWOOD DR	2/3/2023 3:07 PM		2/3/2023 10:00 PM			Trineka Nesbitt	M-SIO	2/7/2023 1:25 PM	7369549033		Mike Davison	No Water	Completed
Penn Estates		1189 WOODLAND DR	2/6/2023 5:45 AM		2/5/2023 9:30 PM			Lucy User	M-SIO	2/6/2023 5:43 AM	9887384154		Mike Davison	General Investigation	Completed
Penn Estates		1163 KENSINGTON DR	2/6/2023 12:33 PM		2/6/2023 8:00 PM			Ben Pudelko	M-SIO	2/6/2023 12:47 PM	7708835330		Sean Banks	No Water	Completed
Penn Estates		1147 BELAIRE DR	2/7/2023 12:53 PM		2/7/2023 12:53 PM			Lucy User	M-SIO	2/7/2023 1:01 PM	5561295563		Mike Davison	General Investigation	Completed
Penn Estates		8226 WOODCHUCK CT	2/7/2023 12:55 PM		2/7/2023 12:54 PM			Lucy User	M-SIO	2/7/2023 1:04 PM	9896108765		Mike Davison	General Investigation	Completed
Penn Estates		1189 WOODLAND DR	2/8/2023 2:19 PM		2/8/2023 2:16 PM			Lucy User	M-SIO	2/8/2023 2:25 PM	9889512591		Sean Banks	General Investigation	Completed
Penn Estates		4113 ASHWOOD LN	2/6/2023 9:21 AM		2/8/2023 10:00 PM			Dajuan Jenkins	M-SIO	2/8/2023 10:50 AM	6116830726		Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		6224 WILLOWICKE TER	2/8/2023 11:22 AM		2/8/2023 10:00 PM			Richard Cutright	M-SIO	2/8/2023 12:39 PM	5566860438		Sean Banks	Water Service Line Break	Completed
Penn Estates		112 STARVIEW DR	2/8/2023 11:46 AM		2/9/2023 10:00 PM			Carl Crutchfield	HIBILL	2/9/2023 9:23 AM	8319711291		Sean Banks		Completed
Penn Estates		6224 WILLOWICKE TER	2/10/2023 10:59 AM		2/10/2023 10:00 PM			Shanika Wright	M-SIO	2/10/2023 12:44 PM	5566437829		Vincent Varuolo	Water Miscellaneous Complaint	Completed

Community Utilities of Pennsylvania Inc.
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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		132 NOBLE LN	2/16/2023 2:33 PM		2/16/2023 10:00 PM		Bill Soohoo	M-SIO	2/16/2023 2:37 PM	0518237795			Sean Banks	General Investigation	Completed
Penn Estates		5327 DELIA TER	2/17/2023 9:54 AM		2/17/2023 10:00 PM		Krystin Friend	M-SIO	2/17/2023 10:32 AM	3213098631			Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		5327 DELIA TER	2/20/2023 9:01 AM		2/20/2023 7:57 AM		Lucity User	M-SIO	2/20/2023 9:00 AM	3213267311			Vincent Varuolo	General Investigation	Completed
Penn Estates		1232 BRENTWOOD DR	2/22/2023 10:22 AM		2/22/2023 10:00 PM		Janice Williams	M-SIO	2/22/2023 10:49 AM	069093802			Sean Banks	Water Quality	Completed
Penn Estates		245 HYLAND DR	2/27/2023 3:11 PM		2/28/2023 10:00 PM		Patricia Reyes	M-SIO	2/28/2023 9:51 AM	9388649014			Sean Banks	Water Service Line Break	Completed
Penn Estates		3116 GREENBRIAR DR	3/2/2023 9:32 AM		3/2/2023 10:00 PM		Janice Williams	M-SIO	3/2/2023 3:27 PM	680556904			Vincent Varuolo	General Investigation	Completed
Penn Estates		201 HYLAND DR	3/3/2023 8:17 AM		3/3/2023 10:00 PM		Dominique Greenfield	M-SIO	3/3/2023 12:15 PM	2107375870			Mike Davison	Sewer Miscellaneous Complaint	Completed
Penn Estates		6229 WILLOWICKE TER	3/5/2023 7:09 PM		3/5/2023 12:48 PM		Lucity User	M-SIO	3/5/2023 7:07 PM	0353263803			Sean Banks	General Investigation	Completed
Penn Estates		3297 STONEHENGE DR	3/3/2023 3:20 PM		3/6/2023 3:20 PM		Roslyn Lide-Miller	HIBILL	3/6/2023 8:57 AM	0134694950			Sean Banks		Completed
Penn Estates		341 CLICKO LN	3/8/2023 11:21 AM		3/8/2023 11:21 AM		Bonny Barnes	M-SIO	3/8/2023 12:34 PM	6139874621			Sean Banks		Completed
Penn Estates		150 SOMERSET DR	3/10/2023 12:18 PM		3/10/2023 10:00 PM		Quita Body	M-SIO	3/10/2023 12:54 PM	8023930055			Sean Banks	General Investigation	Completed
Penn Estates		544 LAKESIDE DR	3/13/2023 1:48 PM		3/13/2023 2:00 PM		Kelly Hagan	M-SIO	3/14/2023 7:54 AM	7490647783			Vincent Varuolo	No Water	Completed
Penn Estates		200 HYLAND DR	3/20/2023 9:52 AM		3/20/2023 5:00 PM		Courtney Sherrod	M-SIO	3/20/2023 11:27 AM	8124576310			Sean Banks	Water Service Line Break	Completed
Penn Estates		1139 KENSINGTON DR	3/20/2023 10:39 AM		3/20/2023 10:00 PM		Quita Body	M-SIO	3/20/2023 11:31 AM	9212954319			Mike Davison	Water Service Line Break	Completed
Penn Estates		3258 GREENBRIAR DR	3/22/2023 12:03 PM		3/23/2023 10:00 PM		Dajuan Jenkins	M-SIO	3/23/2023 2:29 PM	4123336557			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		2053 CANDLEWOOD DR	3/23/2023 11:20 AM		3/23/2023 10:00 PM		Quita Body	M-SIO	3/23/2023 12:09 PM	934000915			Sean Banks	Water Service Line Break	Completed
Penn Estates		1409 MELROSE TER	3/30/2023 12:08 PM		3/30/2023 10:00 PM		Jerry Lazare	M-SIO	3/30/2023 12:24 PM	3206493673			Sean Banks	Water Service Line Break	Completed
Penn Estates		124 BREWSTER WY	3/30/2023 1:25 PM		3/31/2023 10:00 PM		Jerry Lazare	M-SIO	3/31/2023 12:12 PM	7809204136			Sean Banks	Water Service Line Break	Completed
Penn Estates		1409 MELROSE TER	3/30/2023 3:46 PM		3/31/2023 10:00 PM		Dajuan Jenkins	M-SIO	3/31/2023 10:00 AM	3208744164			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		2009 CANDLEWOOD DR	4/3/2023 9:58 AM		4/4/2023 10:00 PM		Krystin Friend	M-SIO	4/4/2023 9:46 AM	5453307221			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		142 SANDLEWOOD DR	4/7/2023 12:18 PM		4/10/2023 10:00 PM		Trineka Nesbitt	M-SIO	4/10/2023 8:56 AM	6513969056			Mike Davison	Repair/Replace Meter Box	Completed
Penn Estates		191 SOMERSET DR	4/10/2023 9:57 AM		4/10/2023 10:00 PM		Kelly Hagan	M-SIO	4/10/2023 10:45 AM	0096527394			Sean Banks	Repair/Replace Meter Box	Completed
Penn Estates		6210 BLUE BEECH DR	4/19/2023 12:05 PM		4/19/2023 10:00 PM		Aries Ward	M-SIO	4/19/2023 12:24 PM	9200447640			Sean Banks	Water Service Line Break	Completed
Penn Estates		477 DEBORAH DR	4/21/2023 7:33 AM		4/21/2023 10:00 PM		Trineka Nesbitt	M-SIO	4/21/2023 10:47 AM	2506101373			Vincent Varuolo	Discolored Water	Completed
Penn Estates		484 LAKESIDE DR	4/25/2023 7:35 AM		4/26/2023 10:00 PM		Alice Benton	M-SIO	4/26/2023 9:28 AM	7060209956			Vincent Varuolo	General Investigation	Completed
Penn Estates		191 SOMERSET DR	4/26/2023 10:55 AM		4/26/2023 10:00 PM		Hayes Tiara	M-SIO	4/26/2023 11:23 AM	0067020005			Sean Banks	Water Miscellaneous Complaint	Completed
Penn Estates		1711 WINONA TER	4/27/2023 6:52 AM		4/28/2023 10:00 PM		Alice Benton	M-SIO	4/28/2023 10:53 AM	8398918080			Mike Davison	Discolored Water	Completed
Penn Estates		3281 GREENBRIAR DR	4/27/2023 5:31 PM		5/1/2023 10:00 PM		Nancy Gendron	M-SIO	5/1/2023 10:11 AM	2425658592			Vincent Varuolo	Water Quality	Completed
Penn Estates		3317 GREENBRIAR DR	5/4/2023 1:29 PM		5/5/2023 10:00 PM		Dominique Greenfield	M-SIO	5/5/2023 12:52 PM	1432654683			Sean Banks	Water Service Line Break	Completed
Penn Estates		119 BREWSTER WY	5/15/2023 3:23 PM		5/16/2023 8:00 PM		Blanca Washington	HIBILL	5/16/2023 11:40 AM	7873572922			Mike Davison		Completed
Penn Estates		451 HYLAND DR	5/16/2023 2:09 PM		5/17/2023 8:09 PM		Dajuan Jenkins	HIBILL	5/17/2023 11:28 AM	8599512779			Mike Davison		Completed
Penn Estates		7178 GLENWOOD DR	5/22/2023 2:53 PM		5/23/2023 6:00 PM		Douglas Smith	M-SIO	5/23/2023 9:57 AM	9300650407			Mike Davison	General Investigation	Completed
Penn Estates		122 SOMERSET DR	5/23/2023 2:17 PM		5/26/2023 10:00 PM		Patricia Reyes	M-SIO	5/26/2023 11:40 AM	8181215896			Sean Banks	Water Service Line Break	Completed
Penn Estates		219 SOMERSET DR	5/31/2023 9:31 AM		5/31/2023 8:00 PM		Blanca Washington	M-SIO	5/31/2023 9:50 AM	3253479503			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		3206 STONEHENGE DR	5/19/2023 1:40 PM		6/1/2023 10:00 PM		Ebony Diggs	M-SIO	6/1/2023 10:38 AM	2511709040			Sean Banks	Water Main Break	Completed
Penn Estates		2105 LANSDALE DR	5/31/2023 9:02 AM		6/2/2023 10:00 PM		Ebony Diggs	M-SIO	6/2/2023 2:38 PM	8872546667			Sean Banks	Sewer Service Line Break	Completed
Penn Estates		455 LAKESIDE DR	6/5/2023 1:24 PM		6/6/2023 10:00 PM		Dynisha McCombs	M-SIO	6/6/2023 8:59 AM	0066072834			Mike Davison	Water Miscellaneous Complaint	Completed
Penn Estates		208 WARREN CT	6/6/2023 9:35 AM		6/6/2023 10:00 PM		Trineka Nesbitt	M-SIO	6/6/2023 10:04 AM	1237002273			Sean Banks	High or Low Pressure in the Water	Completed
Penn Estates		315 HYLAND DR	6/13/2023 7:07 AM		6/13/2023 10:00 PM		Alice Benton	M-SIO	6/13/2023 8:18 AM	2247535431			Mike Davison	General Investigation	Completed
Penn Estates		341 CLICKO LN	6/6/2023 8:44 AM		6/16/2023 10:00 PM		Dynisha McCombs	M-SIO	6/14/2023 7:30 AM	6133842681				Water Miscellaneous Complaint	Completed
Penn Estates		115 CLOVER LN	6/20/2023 7:55 AM		6/20/2023 7:50 AM		Lucity User	M-SIO	6/20/2023 8:50 AM	6356920575			Vincent Varuolo	General Investigation	Completed
Penn Estates		1130 KENSINGTON DR	6/20/2023 10:59 AM		6/20/2023 6:00 PM		Douglas Smith	M-SIO	6/20/2023 11:28 AM	4387876535			Mike Davison	General Investigation	Completed
Penn Estates		4114 SYCAMORE LN	6/16/2023 9:01 PM		6/21/2023 8:57 PM		Lucity User	M-SIO	6/21/2023 3:10 PM	3818570058			Vincent Varuolo	General Investigation	Completed
Penn Estates		2309 BURNTWOOD DR	7/3/2023 10:16 AM		7/3/2023 9:16 AM		Trineka Nesbitt	HIBILL	7/3/2023 11:01 AM	4785991939			Sean Banks		Completed
Penn Estates		353 CLICKO LN	7/6/2023 2:34 PM		7/6/2023 10:00 PM		Trineka Nesbitt	M-SIO	7/6/2023 2:54 PM	3827004398			Vincent Varuolo	Sewer Miscellaneous Complaint	Completed
Penn Estates		7132 GLENWOOD DR	7/10/2023 7:38 AM		7/10/2023 10:00 PM		Kelly Hagan	M-SIO	7/10/2023 8:52 AM	7316710360			Mike Davison	Discolored Water	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Penn Estates		133 LEDGEWOOD DR	7/10/2023 11:02 AM		7/10/2023 10:00 PM		Alice Benton	M-SIO	7/10/2023 11:04 AM	4176800706			Vincent Varuolo	General Investigation	Completed
Penn Estates		1107 WOODLAND DR	7/13/2023 12:53 PM		7/13/2023 11:53 AM		Roslyn Lide-Miller	HIBILL	7/13/2023 11:58 AM	9805418982			Mike Davison		Completed
Penn Estates		208 WARREN CT	7/11/2023 12:00 PM		7/14/2023 10:00 PM		Hana Osman	M-SIO	7/14/2023 6:22 AM	1235800428			Vincent Varuolo	Water Miscellaneous Complaint	Completed
Penn Estates		4113 ASHWOOD LN	7/17/2023 10:33 AM		7/17/2023 10:00 PM		Jennifer Akers	M-SIO	7/17/2023 1:50 PM	6117891314			Sean Bankos	High or Low Pressure in the Water	Completed
Penn Estates		137 CLOVER LN	7/24/2023 10:29 AM		7/24/2023 10:00 PM		Roslyn Lide-Miller	M-SIO	7/24/2023 11:43 AM	4357784622			Sean Bankos	No Water	Completed
Penn Estates		475 LAKESIDE DR	7/26/2023 8:56 AM		7/26/2023 10:00 PM		Jerry Lazarte	M-SIO	7/26/2023 9:37 AM	6451359969			Mike Davison	Water Service Line Break	Completed
Tamiment		244 Oakenshield Dr	1/27/2020 9:14 AM		1/28/2019 8:00 PM		Hayes Tiara	HIBILL	1/27/2020 2:22 PM	5594566227			Robert Thompson		Completed
Tamiment		731 Tamiment	8/20/2019 8:15 AM		8/20/2019 8:00 PM		Neal Franklin	M-SIO	8/23/2019 1:32 PM	1041257054			William Reese	No Water	Completed
Tamiment		260 Oakenshield Dr	9/9/2019 10:08 AM		9/7/2019 12:19 AM		Alice Benton	M-SIO	10/3/2019 12:06 PM	7989060914			William Reese	General Investigation	Completed
Tamiment		731 Tamiment	9/13/2019 7:23 AM		9/13/2019 8:00 PM		Dominique Greenfield	M-SIO	10/3/2019 12:36 PM	1041554169			William Reese	No Water	Completed
Tamiment		415 East Underhill Dr	9/13/2019 8:27 AM		9/19/2019 8:00 PM		Dominique Greenfield	M-SIO	9/23/2019 12:00 AM	3613084207				No Water	Completed
Tamiment		109 Rivendell Dr	10/1/2019 4:02 PM		10/1/2019 6:00 PM		Janice Williams	M-SIO	10/3/2019 1:18 PM	8435068599			William Reese	Discolored Water	Completed
Tamiment		421 Underhill Rd	10/1/2019 2:03 PM		10/1/2019 8:00 PM		Shanika Wright	M-SIO	10/3/2019 12:20 PM	0326145771			Jordan Pittenger	Discolored Water	Completed
Tamiment		425 Underhill Rd	9/30/2019 3:30 PM		10/2/2019 8:00 PM		Amon Vincent	M-SIO	10/3/2019 12:15 PM	5045292626			William Reese	Inspection	Completed
Tamiment		420 Underhill Dr	10/1/2019 3:00 PM		10/2/2019 8:00 PM		Jennifer Akers	M-SIO	10/3/2019 12:24 PM	5172345746			William Reese	Discolored Water	Completed
Tamiment		104 Thorin Way	9/19/2019 11:33 AM		10/3/2019 8:00 PM		Glenda Thompson	M-SIO	10/3/2019 12:42 PM	7807044640			William Reese	High or Low Pressure in the Water	Completed
Tamiment		731 Tamiment	8/27/2019 9:00 AM		10/3/2019 8:00 PM		Sandra Soto	M-SIO	10/3/2019 12:03 PM	1048128155			William Reese	Water Service Line Break	Completed
Tamiment		1105 Long Lake Rd	10/9/2019 8:48 AM		10/10/2019 8:00 PM		Amon Vincent	M-SIO	10/10/2019 11:26 AM	9775286718			William Reese	No Water	Completed
Tamiment		425 Underhill Rd	10/14/2019 3:13 PM		10/16/2019 8:00 PM		Carl Crutchfield	M-SIO	10/16/2019 2:27 PM	5045094536			William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		112 Condor Dr Unit 8	10/21/2019 8:35 AM		10/22/2019 8:00 PM		Hayes Tiara	M-SIO	10/24/2019 12:44 PM	8190875621			Robert Thompson	General Investigation	Completed
Tamiment		417 Underhill Rd	11/14/2019 1:56 PM		11/14/2019 6:00 PM		Ann Graham	M-SIO	11/16/2019 10:32 AM	3352314555			William Reese	No Water	Completed
Tamiment		207 Old Took Dr	11/18/2019 11:57 AM		11/18/2019 8:00 PM		Carl Crutchfield	M-SIO	11/18/2019 2:11 PM	2752654685			Robert Thompson	Water Service Line Break	Completed
Tamiment		2116 Wilderland Rd	11/22/2019 2:28 PM		11/22/2019 8:00 PM		Kaitlynn Gilbert	M-SIO	11/26/2019 11:51 AM	2692174794			William Reese	No Water	Completed
Tamiment		215 Thislebrook Ct	12/17/2019 12:47 PM		12/17/2019 6:00 PM		Stephanie Muniz	M-SIO	12/18/2019 8:17 AM	4472145405			William Reese	No Water	Completed
Tamiment		440 Underhill Rd	12/23/2019 12:37 PM		12/30/2019 8:00 PM		Alisha Greer	M-SIO	12/30/2019 1:05 PM	4875583897			William Reese	Repair/Replace Meter Box	Completed
Tamiment		214 Old Took Dr	1/22/2020 12:24 PM		1/22/2020 4:00 PM		Alice Benton	M-SIO	1/22/2020 1:44 PM	5088499565			William Reese	No Water	Completed
Tamiment		140 Rivendell Dr	1/23/2020 2:42 PM		1/22/2020 6:00 PM		Alisha Greer	M-SIO	1/24/2020 7:05 AM	0099268027			Robert Thompson	General Investigation	Completed
Tamiment		125 Condor Dr Unit 21	1/22/2020 8:49 AM		1/23/2020 6:00 PM		Stephanie Muniz	HIBILL	1/23/2020 12:47 PM	7849345213			Robert Thompson		Completed
Tamiment		119 Condor Unit 25	1/29/2020 9:22 AM		1/29/2020 8:00 PM		Glenda Thompson	M-SIO	1/30/2020 6:47 AM	8274648188			Robert Thompson	Water Miscellaneous Complaint	Completed
Tamiment		244 Oakenshield Dr	1/29/2020 1:35 PM		1/30/2020 1:35 PM		Kaitlynn Gilbert	HIBILL	1/30/2020 10:16 AM	5594969905			Robert Thompson		Completed
Tamiment		222 Brandyshire Dr	1/30/2020 12:43 PM		1/30/2020 8:00 PM		Sandra Soto	M-SIO	1/30/2020 2:03 PM	8647952625			Robert Thompson	High or Low Pressure in the Water	Completed
Tamiment		204 Withywindle Way	1/30/2020 2:40 PM		1/31/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	1/31/2020 11:34 AM	2433621746			Robert Thompson	Water Quality	Completed
Tamiment		414 Underhill Dr	2/6/2020 9:37 AM		2/6/2020 8:00 PM		Glenda Thompson	M-SIO	2/6/2020 10:50 AM	9941017101			Robert Thompson	No Water	Completed
Tamiment		223 Hobbit Dr	2/14/2020 12:15 PM		2/17/2020 8:00 PM		Zakia Boudin	M-SIO	2/17/2020 8:35 AM	5315637733			Robert Thompson	Water Service Line Break	Completed
Tamiment		113 Bald Eagle Village	2/24/2020 2:16 PM		2/23/2020 1:04 PM		Alice Benton	M-SIO	2/25/2020 6:56 AM	9380281068			Robert Thompson	Water Service Line Break	Completed
Tamiment		1008 Long Lake Rd	2/24/2020 3:57 PM		2/25/2020 8:00 PM		Kelly Hagan	M-SIO	2/25/2020 8:33 AM	2142708302			William Reese	Water Miscellaneous Complaint	Completed
Tamiment		229 Oakenshield Dr	2/28/2020 9:26 AM		2/28/2020 8:00 PM		Yoleydis Gonzalez	M-SIO	2/28/2020 12:35 PM	7051091428			Robert Thompson	General Investigation	Completed
Tamiment		441 Underhill Dr	3/3/2020 12:04 PM		3/4/2020 6:00 PM		Stephanie Muniz	M-SIO	3/4/2020 4:30 PM	1663794709			Robert Thompson	No Water	Completed
Tamiment		188 Oakenshield Dr	3/9/2020 12:46 PM		3/9/2020 6:00 PM		Stephanie Muniz	M-SIO	3/10/2020 3:29 PM	4995659949			Robert Thompson	No Water	Completed
Tamiment		610 Gallon Dr	3/16/2020 7:25 AM		3/21/2020 8:00 PM		Glenda Thompson	HIBILL	3/23/2020 3:42 PM	9677836736			William Reese		Completed
Tamiment		731 Tamiment	3/25/2020 9:24 AM		3/25/2020 8:00 PM		Glenda Thompson	M-SIO	3/25/2020 1:43 PM	1043410156			William Reese	Sewer Service Line Break	Completed
Tamiment		210 Oakenshield Dr	3/27/2020 9:15 AM		3/27/2020 6:00 PM		Stephanie Muniz	M-SIO	3/29/2020 11:14 AM	1505447987			William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		223 Hobbit Dr	4/2/2020 8:42 AM		4/3/2020 8:00 PM		Roslyn Lide-Miller	HIBILL	4/2/2020 1:40 PM	5310088309			William Reese		Completed
Tamiment		2207 Woody End Loop	4/2/2020 1:34 PM		4/3/2020 8:00 PM		Kaitlynn Gilbert	M-SIO	4/3/2020 1:57 PM	9451508946			William Reese	Inspection	Completed
Tamiment		505 Carrock Way	4/6/2020 12:51 PM		4/7/2020 8:00 PM		Mark Fry	HIBILL	4/7/2020 2:49 PM	4096409223			William Reese		Completed
Tamiment		105 Condor Dr Unit 36	4/8/2020 12:11 PM		4/9/2020 12:11 PM		Sabrena Cooper	HIBILL	4/9/2020 11:27 AM	1262987699			William Reese		Completed
Tamiment		610 Bombur Ln	4/13/2020 8:07 AM		4/14/2020 8:00 PM		Mark Fry	HIBILL	4/14/2020 4:38 PM	2433100770			William Reese		Completed
Tamiment		1070 Woody End Way	4/13/2020 2:38 PM		4/14/2020 8:00 PM		Isabel Ceballos	HIBILL	4/14/2020 4:55 PM	7094166812			William Reese		Completed
Tamiment		207 Brandyshire Dr	4/14/2020 2:01 PM		4/15/2020 8:00 PM		Roslyn Lide-Miller	HIBILL	4/14/2020 4:18 PM	0180573291			William Reese		Completed
Tamiment		504 Gandoff Rd	4/15/2020 10:24 AM		4/17/2020 8:00 PM		Kaitlynn Gilbert	HIBILL	4/17/2020 1:02 PM	5388899485			William Reese		Completed
Tamiment		613 Carrock Way	4/16/2020 10:13 AM		4/17/2020 8:00 PM		Kaitlynn Gilbert	HIBILL	4/17/2020 1:09 PM	9339616487			William Reese		Completed
Tamiment		101 Swartsboro Dr	4/21/2020 12:19 PM		4/22/2020 8:00 PM		Alisha Greer	M-SIO	4/22/2020 1:37 PM	5220869813			William Reese	General Investigation	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		245 Oakenshield Dr	5/5/2020 9:12 AM		5/5/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	5/5/2020 12:03 PM	7043322142		William Reese	High or Low Pressure in the Water	Completed
Tamiment		259 Oakenshield Dr	5/5/2020 10:27 AM		5/5/2020 8:00 PM			Alisha Greer	M-SIO	5/5/2020 12:05 PM	6393204513		William Reese	High or Low Pressure in the Water	Completed
Tamiment		101 Hobbit Dr	5/6/2020 3:51 PM		5/6/2020 6:00 PM			Janice Williams	M-SIO	5/6/2020 4:16 PM	5378847128		William Reese	Taste or Odor in the Water	Completed
Tamiment		115 Wrihywindle Way	5/22/2020 10:31 AM		5/28/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	5/29/2020 1:57 PM	1039161011		William Reese	Taste or Odor in the Water	Completed
Tamiment		119 Tomnoddy Dr	5/27/2020 12:15 PM		6/9/2020 8:00 PM			Yoleyds Gonzalez	M-SIO	6/9/2020 2:09 PM	2948946663		William Reese	High or Low Pressure in the Water	Completed
Tamiment		2138 Wilderland Dr	6/12/2020 11:00 AM		6/12/2020 8:00 PM			Glenda Thompson	M-SIO	6/12/2020 12:03 PM	8073092278		William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		103 Old Took Dr	6/18/2020 11:55 AM		6/18/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	6/18/2020 4:24 PM	5013557863		William Reese	Sewer Service Line Break	Completed
Tamiment		210 Bindale Rd	6/15/2020 11:41 AM		6/19/2020 8:00 PM			Kelly Hagan	M-SIO	6/23/2020 12:57 PM	9735695276		William Reese	Sewer Service Line Break	Completed
Tamiment		245 Oakenshield Dr	6/23/2020 1:00 PM		6/23/2020 8:00 PM			Alisha Greer	M-SIO	6/24/2020 3:00 PM	7044419732		William Reese	High or Low Pressure in the Water	Completed
Tamiment		102 Ravenhill Rd	6/23/2020 8:15 AM		6/23/2020 8:00 PM			Glenda Thompson	M-SIO	6/24/2020 3:03 PM	3884570808		William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		211 Ravenhill Rd	6/24/2020 9:54 AM		6/29/2020 6:00 PM			Janice Williams	M-SIO	11/11/2021 1:10 PM	8947935017		William Reese	Taste or Odor in the Water	Completed
Tamiment		163 Oakenshield Dr	7/6/2020 1:24 PM		7/6/2020 6:00 PM			Janice Williams	M-SIO	7/6/2020 1:56 PM	2839713756		Lukas Pavak	Sewer Service Line Break	Completed
Tamiment		221 Ravenhill Rd	7/8/2020 3:00 PM		7/9/2020 8:00 PM			Carl Crutchfield	HIBILL	7/9/2020 2:25 PM	8751533684		Lukas Pavak		Completed
Tamiment		502 Bombar Ln	7/10/2020 8:04 AM		7/11/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	7/11/2020 11:46 AM	9609057462		Lukas Pavak	Sewer Service Line Break	Completed
Tamiment		507 Dwalin Way	7/10/2020 11:42 AM		7/14/2020 3:42 PM			Glenda Thompson	HIBILL	7/14/2020 12:57 PM	6528211433		Lukas Pavak		Completed
Tamiment		163 Oakenshield Dr	7/14/2020 10:58 AM		7/15/2020 8:00 PM			Shelia Edwards	M-SIO	9/29/2020 11:34 AM	2832667618		William Reese	General Investigation	Completed
Tamiment		501 Carrock Way	7/15/2020 8:26 AM		7/16/2020 8:00 PM			Ashley Cox	M-SIO	7/29/2020 12:55 PM	5080736186		William Reese	Water Service Line Break	Completed
Tamiment		125 Condor Dr Unit 21	7/17/2020 9:31 AM		7/17/2020 8:00 PM			Kelly Hagan	M-SIO	7/17/2020 11:04 AM	7847141393		Lukas Pavak	No Water	Completed
Tamiment		1008 Long Lake Rd	7/21/2020 9:12 AM		7/19/2020 8:19 PM			Alice Benton	M-SIO	7/22/2020 9:59 AM	2141965467		Lukas Pavak	Clogged Sewer	Completed
Tamiment		104 Bindale Rd	7/21/2020 9:15 AM		7/19/2020 8:34 PM			Alice Benton	M-SIO	7/22/2020 10:01 AM	6060319571		Lukas Pavak	Clogged Sewer	Completed
Tamiment		214 Brandyshire Dr	7/20/2020 2:55 PM		7/21/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	7/28/2020 10:24 AM	6528607284		Lukas Pavak		Completed
Tamiment		114 Brandyshire Dr	7/21/2020 2:15 PM		7/22/2020 6:00 PM			Mark Fry	HIBILL	7/22/2020 11:36 AM	1802020337		Lukas Pavak		Completed
Tamiment		270 Oakenshield Dr	7/24/2020 10:22 AM		7/24/2020 8:00 PM			Ashley Cox	M-SIO	7/24/2020 3:27 PM	5304718006		Lukas Pavak	No Water	Completed
Tamiment		101 Brandyshire Dr	7/15/2020 8:13 AM		7/29/2020 6:00 PM			Tina Richardson	M-SIO	7/29/2020 12:52 PM	5906617806		William Reese	Odor in Sewer	Completed
Tamiment		102 Ravenhill Rd	7/15/2020 7:23 AM		7/29/2020 8:00 PM			Yoleyds Gonzalez	M-SIO	7/29/2020 12:51 PM	3887635724		William Reese	Sewer Miscellaneous Complaint	Completed
Tamiment		103 Bindale Rd	7/6/2020 8:35 AM		7/29/2020 8:00 PM			Shanika Wright	M-SIO	7/29/2020 12:49 PM	0296291301		William Reese	General Investigation	Completed
Tamiment		617 Carrock Way	7/7/2020 1:21 PM		8/10/2020 1:21 PM			Sabrena Cooper	HIBILL	7/10/2020 10:42 AM	3268946556		Lukas Pavak		Completed
Tamiment		102 Hobbit Dr	8/17/2020 7:17 AM		8/17/2020 8:00 PM			Tierra Love	M-SIO	8/17/2020 11:32 AM	6061899090		Lukas Pavak	Water Main Break	Completed
Tamiment		105 Hobbit Dr	8/20/2020 1:55 PM		8/20/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	8/21/2020 1:16 PM	6383571578		Lukas Pavak	General Investigation	Completed
Tamiment		438 Underhill Rd	9/2/2020 11:20 AM		9/2/2020 8:00 PM			Glenda Thompson	M-SIO	9/2/2020 3:31 PM	3292051634		Lukas Pavak	Sewer Miscellaneous Complaint	Completed
Tamiment		438 Underhill Rd	9/17/2020 10:29 AM		9/17/2020 12:00 AM			Patricia Reyes	M-SIO	9/24/2020 7:12 AM	3291056184		Lukas Pavak	Sewer Miscellaneous Complaint	Completed
Tamiment		608 Dwalin Way	9/14/2020 10:33 AM		9/25/2020 6:00 PM			Janice Williams	M-SIO	9/25/2020 10:33 AM	6133018861		Lukas Pavak	Sewer Miscellaneous Complaint	Completed
Tamiment		1115 Underhill Ct	10/9/2020 12:59 PM		10/4/2020 10:47 AM			Alice Benton	M-SIO	10/3/2020 12:00 AM	3967550498			General Investigation	Completed
Tamiment		103 Old Took Dr	10/7/2020 12:14 PM		10/7/2020 12:14 PM			Janice Williams	HIBILL	10/7/2020 2:50 PM	5011690511		Lukas Pavak		Completed
Tamiment		613 Carrock Way	10/7/2020 4:03 PM		10/8/2020 12:00 AM			Patricia Reyes	HIBILL	10/8/2020 1:31 PM	9331848527		Lukas Pavak		Completed
Tamiment		218 Brandyshire Dr	10/6/2020 2:41 PM		10/8/2020 2:41 PM			Janice Williams	HIBILL	10/8/2020 2:02 PM	4977885100		Lukas Pavak		Completed
Tamiment		103 Old Took Dr	10/9/2020 8:47 AM		10/12/2020 8:00 PM			Jerry Lazarre	M-SIO	10/12/2020 11:25 AM	5016986950		Lukas Pavak	Water Service Line Break	Completed
Tamiment		136 Rivendell Dr	10/12/2020 8:39 AM		10/13/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	10/14/2020 9:25 AM	1010150260		Lukas Pavak		Completed
Tamiment		136 Rivendell Dr	10/12/2020 8:39 AM		10/13/2020 8:00 PM			Kaitlynn Gilbert	HIBILL	10/14/2020 9:25 AM	1010150260		Lukas Pavak		Completed
Tamiment		1070 Woody End Way	10/13/2020 10:22 AM		10/14/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	10/14/2020 2:04 PM	7097390720		Lukas Pavak	No Water	Completed
Tamiment		117 Ravenhill Rd	9/30/2020 8:03 AM		10/15/2020 8:00 PM			Lisa Silva	M-SIO	10/19/2020 11:58 AM	8539741483		Lukas Pavak	General Investigation	Completed
Tamiment		117 Ravenhill Rd	10/14/2020 3:17 PM		10/15/2020 8:00 PM			Isabel Ceballos	M-SIO	10/15/2020 12:48 PM	8534083474		William Reese	Water Service Line Break	Completed
Tamiment		103 Old Took Dr	10/15/2020 9:40 AM		10/16/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	10/15/2020 12:50 PM	5017427515		William Reese	General Investigation	Completed
Tamiment		2108 Wilderland Dr	10/19/2020 2:30 PM		10/19/2020 6:24 PM			Lucy User	M-SIO	10/19/2020 2:38 PM	2725855300		Lukas Pavak	General Investigation	Completed
Tamiment		117 Ravenhill Rd	10/16/2020 3:20 PM		10/19/2020 8:00 PM			Kaitlynn Gilbert	M-SIO	10/19/2020 8:00 PM	8532514391			General Investigation	Completed
Tamiment		505 Carrock Way	10/16/2020 1:07 PM		10/21/2020 12:00 AM			Janice Williams	M-SIO	10/21/2020 8:47 AM	4095643215		Lukas Pavak	Water Miscellaneous Complaint	Completed
Tamiment		613 Carrock Way	10/19/2020 10:19 AM		10/21/2020 8:00 PM			Douglas Smith	M-SIO	10/21/2020 8:56 AM	9331686188		Lukas Pavak	General Investigation	Completed
Tamiment		505 Carrock Way	10/23/2020 6:15 PM		10/23/2020 3:20 PM			Lucy User	M-SIO	10/23/2020 3:25 PM	4091903705		Lukas Pavak	General Investigation	Completed
Tamiment		1115 Underhill Ct	10/20/2020 9:50 AM		10/23/2020 8:00 PM			Yoleyds Gonzalez	M-SIO	10/23/2020 3:08 PM	3966579960		Lukas Pavak	General Investigation	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		503 Gallon Dr	10/23/2020 3:29 PM		10/26/2020 8:00 PM			Alisha Greer	HIBILL	11/23/2020 12:00 AM	4805126486				Completed
Tamiment		613 Carrock Way	10/26/2020 9:24 AM		10/27/2020 8:00 PM		Jennifer Akers	HIBILL	12/2/2020 12:00 AM	9332789635					Completed
Tamiment		220 Hobbit Dr	10/29/2020 2:49 PM		10/30/2020 2:49 PM		Janice Williams	HIBILL	10/30/2020 3:11 PM	9342782995			Lukas Pavek		Completed
Tamiment		1115 Underhill Ct	10/30/2020 2:46 PM		11/2/2020 8:00 PM		Isabel Ceballos	M-SIO	11/4/2020 12:00 PM	3969680429				Water Miscellaneous Complaint	Completed
Tamiment		113 Condor Dr Unit 31	11/10/2020 9:52 AM		11/10/2020 8:00 PM		Jerry Lazare	M-SIO	11/10/2020 11:25 AM	8279931984			Lukas Pavek	No Water	Completed
Tamiment		207 Brandyshire Dr	10/7/2020 9:03 AM		11/11/2020 8:00 PM		Kaitlynn Gilbert	HIBILL	11/11/2020 10:10 AM	0162281366			Lukas Pavek		Completed
Tamiment		101 Swartsboro Dr	11/17/2020 11:05 AM		11/18/2020 8:00 PM		Jennifer Akers	M-SIO	11/18/2020 2:23 PM	5220067608			Lukas Pavek	Clogged Sewer	Completed
Tamiment		229 Ravenhill Rd	12/1/2020 8:38 AM		11/24/2020 4:00 PM		Alice Benton	M-SIO	11/15/2021 12:00 AM	1522919457				Commission Complaint	Completed
Tamiment		280 Oakenshield Dr	11/30/2020 8:50 AM		11/30/2020 8:00 PM		Carl Crutchfield	M-SIO	11/30/2020 2:47 PM	2191072867			Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		501 Carrock Way	11/19/2020 7:27 AM		12/1/2020 4:00 PM		Alice Benton	M-SIO	12/1/2020 1:00 PM	5087011815				Commission Complaint	Completed
Tamiment		2103 Wilderland Dr	12/3/2020 10:17 AM		12/3/2020 5:44 PM		Alice Benton	M-SIO	12/4/2020 7:24 AM	0592370737			William Reese	General Investigation	Completed
Tamiment		1104 Woody End Way	12/3/2020 12:33 PM		12/11/2020 8:00 PM		Jennifer Akers	M-SIO	12/11/2020 11:29 AM	0067979644			Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		222 Brandyshire Dr	1/4/2021 1:10 PM		1/6/2021 8:00 PM		Isabel Ceballos	HIBILL	1/6/2021 12:15 PM	8540093779			Lukas Pavek		Completed
Tamiment		146 Oakenshield Dr	1/6/2021 8:56 AM		1/7/2021 1:56 PM		Tierra Love	HIBILL	1/7/2021 12:08 PM	7009312078			Lukas Pavek		Completed
Tamiment		115 Withywindle Way	1/5/2021 7:35 AM		1/7/2021 8:00 PM		Yoleydis Gonzalez	HIBILL	1/7/2021 1:53 PM	1038187548			Lukas Pavek		Completed
Tamiment		103 Old Took Dr	1/8/2021 11:25 AM		1/8/2021 8:00 PM		Kelly Hagan	M-SIO	1/11/2021 1:05 PM	5017366140			William Reese	Water Service Line Break	Completed
Tamiment		103 Swartsboro Dr	1/11/2021 1:45 PM		1/11/2021 8:00 PM		Patricia Hardy	M-SIO	1/11/2021 2:45 PM	9425707646			William Reese	High or Low Pressure in the Water	Completed
Tamiment		440 Underhill Rd	1/11/2021 3:18 PM		1/12/2021 8:00 PM		Dominique Greenfield	M-SIO	1/12/2021 12:03 PM	4879780528			William Reese	Water Service Line Break	Completed
Tamiment		227 Hobbit Dr	1/12/2021 8:08 AM		1/12/2021 8:00 PM		Yoleydis Gonzalez	M-SIO	1/12/2021 12:01 PM	3066339062			William Reese	Lawn Repair for Water Breaks	Completed
Tamiment		213 Gollum Ln	1/12/2021 12:55 PM		1/13/2021 8:00 PM		Sheila Edwards	HIBILL	1/13/2021 9:26 AM	8694601261			William Reese		Completed
Tamiment		129 Condor Dr Unit 20	1/19/2021 2:18 PM		1/20/2021 2:18 PM		Janice Williams	HIBILL	1/20/2021 2:07 PM	5634655282			Lukas Pavek		Completed
Tamiment		609 Bombar Ln	1/14/2021 1:53 PM		1/20/2021 8:00 PM		Yoleydis Gonzalez	HIBILL	1/21/2021 1:16 PM	6849632759			William Reese		Completed
Tamiment		137 Rivendell Dr	1/27/2021 9:46 AM		1/28/2021 8:00 PM		Sheila Edwards	M-SIO	1/28/2021 2:00 PM	0254211342			Lukas Pavek	No Water	Completed
Tamiment		105 Brandyshire Dr	1/21/2021 7:41 AM		2/4/2021 8:00 PM		Dominique Greenfield	M-SIO	2/4/2021 12:25 PM	5331777927			Lukas Pavek	Lift Station Problems	Completed
Tamiment		207 Tommody Dr	2/25/2021 9:41 AM		2/25/2021 8:00 PM		Sandra Soto	M-SIO	2/25/2021 10:36 AM	6301723534			Lukas Pavek	Clogged Sewer	Completed
Tamiment		259 Oakenshield Dr	3/5/2021 11:19 AM		3/5/2021 8:00 PM		Lone Mayesi	M-SIO	3/24/2021 10:46 AM	6394854295			William Reese	High or Low Pressure in the Water	Completed
Tamiment		125 Condor Dr Unit 23	3/11/2021 1:46 PM		3/12/2021 8:00 PM		Kimberly White	M-SIO	3/12/2021 9:23 AM	5706714008			Lukas Pavek	No Water	Completed
Tamiment		5141 Hemlock Ln	3/9/2021 1:39 PM		3/18/2021 8:00 PM		Sheila Edwards	M-SIO	3/18/2021 2:48 PM	8507090957			Lukas Pavek	General Investigation	Completed
Tamiment		605 Carrock Way	3/22/2021 8:10 AM		3/21/2021 9:53 AM		Alice Benton	M-SIO	3/22/2021 12:36 PM	1231013122				Clogged Sewer	Completed
Tamiment		1008 Woody End Way	3/22/2021 8:29 AM		3/21/2021 10:23 AM		Alice Benton	M-SIO	3/22/2021 12:37 PM	9130242592				Clogged Sewer	Completed
Tamiment		731 Tamiment	3/22/2021 10:30 AM		3/21/2021 11:05 AM		Alice Benton	M-SIO	3/22/2021 12:38 PM	1042219399				Clogged Sewer	Completed
Tamiment		204 Gollum Ln	3/22/2021 12:57 PM		3/22/2021 8:00 PM		Dominique Greenfield	M-SIO	3/22/2021 3:55 PM	3625328362				Sewer Miscellaneous Complaint	Completed
Tamiment		143 Rivendell Dr	4/1/2021 8:42 AM		4/1/2021 8:00 PM		Kimberly White	M-SIO	4/2/2021 9:25 AM	7239358336			Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		1106 Underhill Ct	4/8/2021 7:26 AM		4/9/2021 8:00 PM		Isabel Ceballos	HIBILL	4/12/2021 9:00 AM	8552853824			Lukas Pavek		Completed
Tamiment		2134 Wilderland Rd	4/16/2021 10:33 AM		4/19/2021 8:00 PM		Roslyn Lide-Miller	HIBILL	4/16/2021 2:07 PM	9643341867			Lukas Pavek		Completed
Tamiment		604 Gallon Dr	4/8/2021 12:49 PM		4/21/2021 8:00 AM		Mark Fry	M-SIO	4/21/2021 12:16 PM	3514324170			Lukas Pavek	Clogged Sewer	Completed
Tamiment		227 Hobbit Dr	4/22/2021 11:18 AM		4/22/2021 8:00 PM		Hayes Tiara	M-SIO	4/22/2021 1:46 PM	3069775611			Lukas Pavek	Lawn Repair for Water Breaks	Completed
Tamiment		103 Swartsboro Dr	4/28/2021 1:00 PM		4/28/2021 8:00 PM		Tina Richardson	M-SIO	4/28/2021 2:31 PM	9422888799			Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		117 Oakenshield Dr	4/26/2021 11:22 AM		4/28/2021 8:00 PM		Reginald Jerome	M-SIO	4/28/2021 2:34 PM	3250649286			Lukas Pavek	Sewer Main Break	Completed
Tamiment		117 Oakenshield Dr	4/28/2021 10:22 AM		4/29/2021 8:00 PM		Sandra Soto	M-SIO	4/28/2021 2:33 PM	3252933699			Lukas Pavek	Repair/Replace Meter Box	Completed
Tamiment		509 Carrock Way	5/7/2021 1:01 PM		5/10/2021 8:00 PM		Patricia Hardy	M-SIO	5/10/2021 12:26 PM	9066903353			Lukas Pavek	Water Service Line Break	Completed
Tamiment		1116 Underhill Ct	4/29/2021 12:58 PM		5/14/2021 8:00 PM		Dominique Greenfield	M-SIO	5/14/2021 11:47 AM	4514650065			Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		613 Gandoff Way	5/28/2021 11:15 AM		6/2/2021 6:00 PM		Janice Williams	M-SIO	6/2/2021 2:54 PM	3953604660			Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		260 Oakenshield Dr	6/3/2021 10:58 AM		6/7/2021 8:00 PM		Glenda Thompson	M-SIO	6/7/2021 12:13 PM	7986305035				Water Quality	Completed
Tamiment		1114 Underhill Ct	6/28/2021 9:09 AM		6/29/2021 8:00 PM		Glenda Thompson	M-SIO	6/29/2021 9:56 AM	8363352980				Sewer Miscellaneous Complaint	Completed
Tamiment		125 Condor Dr Unit Unit 21	6/30/2021 2:30 PM		6/30/2021 2:25 PM		Lucy User	M-SIO	6/30/2021 2:40 PM	7843890129			Felix Cardona	General Investigation	Completed
Tamiment		217 Ravenhill Rd	6/17/2021 3:59 PM		6/30/2021 8:00 PM		Aries Ward	M-SIO	6/30/2021 1:24 PM	4210996557			Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		214 Bindale Rd	7/1/2021 3:13 PM		7/2/2021 8:00 PM		Glenda Thompson	M-SIO	7/2/2021 2:25 PM	2018506173			Lukas Pavek	Taste or Odor in the Water	Completed
Tamiment		125 Condor Dr Unit 24	7/2/2021 12:03 PM		7/7/2021 8:00 PM		Kimberly White	HIBILL	7/8/2021 9:06 AM	0834286471			Lukas Pavek		Completed
Tamiment		5123 Hemlock Ln	6/24/2021 10:43 AM		7/12/2021 8:00 PM		Tierra Love	M-SIO	7/14/2021 2:57 PM	0514524977			Lukas Pavek	Water Main Break	Completed

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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		2134 Wilderland Rd	7/13/2021 12:12 PM		7/19/2021 8:00 PM		Joshua Burns	M-SIO	7/19/2021 10:40 AM	9641243890			Lukas Pawek	High or Low Pressure in the Water	Completed
Tamiment		510 Gandoff Rd	7/15/2021 7:25 AM		7/21/2021 7:20 AM		Lucy User	M-SIO	7/21/2021 8:46 AM	4748979174			Lukas Pawek	General Investigation	Completed
Tamiment		211 Brandysire Dr	7/21/2021 8:57 AM		7/22/2021 8:00 PM		Patricia Hardy	HIBILL	7/23/2021 1:31 PM	707774695			Lukas Pawek		Completed
Tamiment		610 Bofur Way	7/22/2021 3:14 PM		7/23/2021 8:00 PM		Jennifer Akers	HIBILL	7/23/2021 1:19 PM	2382896235			Lukas Pawek		Completed
Tamiment		227 Hobbit Dr	7/26/2021 7:37 AM		7/27/2021 8:00 PM		Patricia Hardy	HIBILL	8/10/2021 12:09 PM	3069066211			Lukas Pawek		Completed
Tamiment		104 Gollum Ln	7/23/2021 9:59 AM		7/28/2021 9:59 AM		Douglas Smith	HIBILL	7/28/2021 12:11 PM	8492879595			Lukas Pawek		Completed
Tamiment		105 Condor Dr Unit 34	8/6/2021 2:34 PM		8/9/2021 12:00 AM		Tierra Love	M-SIO	8/9/2021 5:49 AM	3704501940			Vincent Varuolo	General Investigation	Completed
Tamiment		144 Rivendell Dr	8/6/2021 8:41 AM		8/9/2021 8:00 PM		Kimberly White	M-SIO	8/10/2021 11:46 AM	9368436920			Lukas Pawek	No Water	Completed
Tamiment		206 Oakenshield Dr	8/9/2021 10:26 AM		8/10/2021 8:00 PM		Joshua Burns	M-SIO	8/10/2021 11:42 AM	7528340830			Lukas Pawek	Discolored Water	Completed
Tamiment		613 Gandoff Way	8/11/2021 8:25 AM		8/11/2021 4:00 PM		Alice Benton	M-SIO	8/11/2021 10:38 AM	3054474924			Lukas Pawek	High or Low Pressure in the Water	Completed
Tamiment		125 Condor Dr Unit 24	8/17/2021 1:52 PM		8/25/2021 6:00 PM		Quita Body	M-SIO	8/27/2021 11:21 AM	0833319669			Lukas Pawek	Water Service Line Break	Completed
Tamiment		249 Oakenshield Dr	8/25/2021 8:08 AM		8/27/2021 4:00 PM		Alice Benton	M-SIO	8/27/2021 10:02 AM	4313671327				Water Quality	Completed
Tamiment		100 Bindale Rd	8/31/2021 9:55 AM		8/31/2021 8:00 PM		Tamra Smith	M-SIO	9/3/2021 12:22 PM	6237796064			Lukas Pawek	Water Service Line Break	Completed
Tamiment		501 Bombur Ln	9/8/2021 3:51 PM		9/9/2021 8:00 PM		Lorie Mayeski	M-SIO	9/9/2021 1:45 PM	7425540334				Lawn Repair for Water Breaks	Completed
Tamiment		272 Oakenshield Dr	9/3/2021 10:25 AM		9/10/2021 8:00 PM		Sabrina Cooper	M-SIO	9/10/2021 12:02 PM	1065239865			Lukas Pawek	High or Low Pressure in the Water	Completed
Tamiment		2103 Tamiment Ln	9/14/2021 9:33 AM		9/15/2021 6:00 PM		Tierra Love	M-SIO	9/15/2021 4:11 PM	4717718037			Lukas Pawek	Water Main Break	Completed
Tamiment		221 Ravenhill Rd	9/15/2021 11:38 AM		9/15/2021 8:00 PM		Kimberly White	M-SIO	9/15/2021 4:07 PM	8759336896			Lukas Pawek	No Water	Completed
Tamiment		223 Bindale Rd	9/15/2021 12:52 PM		9/15/2021 8:00 PM		Glenda Thompson	M-SIO	9/15/2021 4:07 PM	6537054733			Lukas Pawek	No Water	Completed
Tamiment		227 Ravenhill Rd	9/15/2021 10:51 AM		9/15/2021 8:00 PM		Yoleysy Gonzalez	M-SIO	9/15/2021 4:08 PM	555598508			Lukas Pawek	No Water	Completed
Tamiment		207 Ravenhill Rd	9/14/2021 7:21 AM		9/15/2021 8:00 PM		Tamra Smith	M-SIO	9/15/2021 4:12 PM	8221867343			Lukas Pawek	No Water	Completed
Tamiment		212 Tomnoddy Dr	9/14/2021 9:36 AM		9/15/2021 8:00 PM		Tierra Love	M-SIO	9/15/2021 4:10 PM	2576393989			Lukas Pawek	High or Low Pressure in the Water	Completed
Tamiment		609 Gandoff Rd	9/17/2021 12:14 PM		9/17/2021 8:00 PM		Douglas Smith	M-SIO	9/17/2021 2:05 PM	6513166238			Lukas Pawek	No Water	Completed
Tamiment		144 Rivendell Dr	9/20/2021 2:33 PM		9/20/2021 4:00 PM		Alice Benton	M-SIO	9/20/2021 2:52 PM	9366237000			Vincent Varuolo	Water Quality	Completed
Tamiment		249 Oakenshield Dr	8/27/2021 10:25 AM		9/30/2021 10:20 AM		Lucy User	M-SIO	9/29/2021 2:48 PM	4317675761			Lukas Pawek	General Investigation	Completed
Tamiment		2117 Wilderland Rd	10/1/2021 11:01 AM		10/4/2021 8:00 PM		Quita Body	M-SIO	10/1/2021 1:14 PM	9388776324				Water Service Line Break	Completed
Tamiment		501 Carrock Way	10/4/2021 11:44 AM		10/5/2021 8:00 PM		Shanika Wright	HIBILL	10/5/2021 2:54 PM	5087222670			Lukas Pawek		Completed
Tamiment		2130 Wilderland Rd	10/5/2021 8:47 AM		10/5/2021 8:00 PM		Isabel Ceballos	M-SIO	10/5/2021 12:39 PM	4194984190			Lukas Pawek	Clogged Sewer	Completed
Tamiment		129 Condor Dr Unit 18	10/8/2021 10:20 AM		10/8/2021 8:00 PM		Taylor Fisher	M-SIO	10/8/2021 1:48 PM	9737545381			Bryan Thomas	Clogged Sewer	Completed
Tamiment		105 Condor Dr Unit 33	10/7/2021 10:29 AM		10/12/2021 8:00 PM		Quita Body	HIBILL	10/12/2021 3:32 PM	3464180269			Lukas Pawek		Completed
Tamiment		227 Hobbit Dr	10/6/2021 12:34 PM		10/12/2021 8:00 PM		Yoleysy Gonzalez	M-SIO	10/12/2021 3:20 PM	3061321386			Lukas Pawek	Water Service Line Break	Completed
Tamiment		314 Underhill Dr Rec Facility	9/23/2021 9:48 AM		10/13/2021 8:00 PM		Yoleysy Gonzalez	HIBILL	10/13/2021 3:09 PM	9344321434			Lukas Pawek		Completed
Tamiment		500 Gandoff Rd	10/29/2021 8:39 AM		11/3/2021 8:00 PM		Hayes Tiara	M-SIO	11/3/2021 4:01 PM	8103374013			Lukas Pawek	Water Service Line Break	Completed
Tamiment		126 Condor Dr Unit 15	11/1/2021 11:19 AM		11/3/2021 8:00 PM		Tierra Love	M-SIO	11/3/2021 4:05 PM	5607999611			Lukas Pawek	General Investigation	Completed
Tamiment		104 Bindale Rd	10/28/2021 10:08 AM		11/4/2021 6:00 PM		Janice Williams	M-SIO	11/4/2021 3:29 PM	6069248197			Lukas Pawek	Water Quality	Completed
Tamiment		433 Underhill Dr	11/8/2021 10:58 AM		11/9/2021 12:00 AM		Aries Ward	M-SIO	11/9/2021 2:10 PM	4805291287			Lukas Pawek	Water Service Line Break	Completed
Tamiment		122 Ravenhill Rd	10/25/2021 8:51 AM		11/9/2021 8:00 PM		Courtney Sherrod	HIBILL	11/9/2021 12:31 PM	1712800708			Lukas Pawek		Completed
Tamiment		207 Oakenshield Dr	11/8/2021 11:33 AM		11/9/2021 8:00 PM		Kimberly White	M-SIO	11/9/2021 1:54 PM	9226663783			Lukas Pawek	Repair/Replace Meter Box	Completed
Tamiment		609 Bofur Way	11/8/2021 9:01 AM		11/15/2021 8:00 PM		Hayes Tiara	HIBILL	11/15/2021 2:16 PM	8337708396			Lukas Pawek		Completed
Tamiment		2117 Wilderland Rd	8/3/2021 7:17 AM		11/18/2021 4:00 PM		Alice Benton	M-SIO	11/18/2021 1:51 PM	9389882870			Lukas Pawek	General Investigation	Completed
Tamiment		122 Ravenhill Rd	11/18/2021 12:45 PM		11/18/2021 8:00 PM		Patricia Hardy	M-SIO	11/18/2021 1:47 PM	1717989547			Lukas Pawek	Water Service Line Break	Completed
Tamiment		207 Tomnoddy Dr	12/3/2021 9:34 AM		12/3/2021 8:00 PM		Lorie Mayeski	M-SIO	12/3/2021 2:33 PM	6305610784			Lukas Pawek	Water Miscellaneous Complaint	Completed
Tamiment		433 Underhill Dr	12/1/2021 9:43 AM		12/9/2021 8:00 PM		Shanika Wright	M-SIO	12/02/2021 10:16 AM	4005983164			Lukas Pawek	Water Miscellaneous Complaint	Completed
Tamiment		103 Gollum Ln	12/9/2021 10:55 AM		12/10/2021 12:00 AM		Tierra Love	M-SIO	12/9/2021 12:34 PM	2040263150			Lukas Pawek	Lawn Repair for Sewer Breaks	Completed
Tamiment		244 Oakenshield Dr	12/13/2021 11:47 AM		12/13/2021 8:00 PM		Shella Edwards	M-SIO	12/13/2021 2:46 PM	5699234667			Lukas Pawek	No Water	Completed
Tamiment		223 Hobbit Dr	11/12/2021 11:50 AM		12/13/2021 8:00 PM		Kimberly White	M-SIO	12/13/2021 2:49 PM	5317938946			Lukas Pawek	Water Service Line Break	Completed
Tamiment		104 Condor Dr Unit 3	1/31/2022 11:49 AM		2/1/2022 8:00 PM		Shella Edwards	M-SIO	2/2/2022 3:32 PM	0428313561			Bill McInerney	No Water	Completed
Tamiment		126 Condor Dr Unit 15	1/31/2022 7:17 AM		2/1/2022 10:00 PM		Lorie Mayeski	M-SIO	2/2/2022 3:32 PM	5806350589			Bill McInerney	Water Miscellaneous Complaint	Completed
Tamiment		105 Condor Dr Unit 35	1/31/2022 11:48 AM		2/1/2022 10:00 PM		Shanika Simmons	M-SIO	2/2/2022 3:32 PM	8452188626			Bill McInerney	No Water	Completed
Tamiment		514 Gandoff Rd	2/1/2022 8:16 AM		2/2/2022 10:00 PM		Tierra Love	HIBILL	2/2/2022 2:29 PM	8996489118			Vincent Varuolo		Completed
Tamiment		106 Swartsboro Dr	1/12/2022 11:37 AM		2/10/2022 8:00 PM		Kelly Hagan	HIBILL	2/10/2022 2:37 PM	4491466489			Lukas Pawek		Completed
Tamiment		144 Rivendell Dr	1/23/2022 3:07 PM		2/10/2022 8:00 PM		Glenda Thompson	HIBILL	2/10/2022 2:48 PM	9361329134			Lukas Pawek		Completed
Tamiment		314 Underhill Dr Rec Facility	1/31/2022 9:35 AM		2/11/2022 11:00 AM		Lucy User	HIBILL	2/11/2022 12:34 PM	9344688231			Lukas Pawek		Completed
Tamiment		429 Underhill Rd	2/16/2022 7:18 AM		2/17/2022 8:00 PM		Isabel Ceballos	M-SIO	2/17/2022 10:18 AM	7078901933			Lukas Pawek	No Water	Completed

Community Utilities of Pennsylvania Inc.
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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		613 Gandolf Way	2/21/2022 11:10 AM		2/21/2022 11:07 AM			Lucy User	M-SIO	2/21/2022 11:31 AM	3955008758		Felix Cardona	General Investigation	Completed
Tamiment		440 Underhill Rd	2/21/2022 11:10 AM		2/21/2022 11:08 AM			Lucy User	M-SIO	2/21/2022 11:39 AM	4876661004		Vincent Varuolo	General Investigation	Completed
Tamiment		211 Bindale Rd	2/21/2022 1:58 PM		2/25/2022 8:00 PM			Sheila Edwards	HIBILL	2/25/2022 12:53 PM	9533607613		Lukas Pavek		Completed
Tamiment		206 Hobbit Dr	2/25/2022 7:33 AM		2/25/2022 8:00 PM			Tamra Smith	M-SIO	2/25/2022 12:21 PM	1777826568		Lukas Pavek	Clogged Sewer	Completed
Tamiment		221 Ravenhill Rd	2/22/2022 1:01 PM		2/25/2022 10:00 PM			Alisa Mooney	HIBILL	2/25/2022 2:56 PM	875733888		Lukas Pavek		Completed
Tamiment		227 Hobbit Dr	3/1/2022 2:19 PM		3/2/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	3/2/2022 3:05 PM	3069022820		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		128 Oakensfield Dr	2/28/2022 2:15 PM		3/2/2022 10:00 PM			Patricia Reyes	M-SIO	3/2/2022 2:57 PM	8729820167		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		507 Gandolf Rd	2/25/2022 1:49 PM		3/2/2022 10:00 PM			Alisa Mooney	M-SIO	3/2/2022 2:24 PM	9327481548		Lukas Pavek	Water Service Line Break	Completed
Tamiment		507 Gandolf Rd	2/25/2022 1:49 PM		3/2/2022 10:00 PM			Alisa Mooney	M-SIO	3/2/2022 2:24 PM	9327481548		Lukas Pavek	Water Service Line Break	Completed
Tamiment		1116 Underhill Ct	2/25/2022 2:15 PM		3/2/2022 10:00 PM			Glenda Thompson	M-SIO	3/2/2022 2:26 PM	4512142065		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		314 Underhill Dr Rec Facility	3/1/2022 3:00 PM		3/7/2022 10:00 PM			Alice Benton	M-SIO	3/11/2022 1:00 PM	9348767675		Lukas Pavek	General Investigation	Completed
Tamiment		501 Bombur Ln	3/8/2022 11:46 AM		3/8/2022 10:00 PM			Lakyla Hargrove	M-SIO	3/8/2022 1:11 PM	7424511128		Bill McInerney	High or Low Pressure in the Water	Completed
Tamiment		217 Old Took Dr	3/11/2022 8:40 AM		3/11/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	3/11/2022 12:49 PM	2824642158		Bill McInerney	Water Miscellaneous Complaint	Completed
Tamiment		144 Rivendell Dr	3/15/2022 2:43 PM		3/15/2022 10:00 PM			Yolejdis Gonzalez	M-SIO	3/16/2022 9:37 AM	9366904991		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		505 Carrock Way	4/4/2022 2:32 PM		4/11/2022 1:32 PM			Sheila Edwards	HIBILL	4/11/2022 1:23 PM	4092781993		Lukas Pavek		Completed
Tamiment		609 Bombur Ln	4/8/2022 9:43 AM		4/11/2022 8:00 PM			Yvette Starr	HIBILL	4/21/2022 11:01 AM	6849431767		Lukas Pavek		Completed
Tamiment		108 Thorin Way	4/8/2022 9:32 AM		4/20/2022 8:00 PM			Ebony Diggs	M-SIO	4/20/2022 10:02 AM	2175448480		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		1108 Underhill Ct	4/18/2022 12:22 PM		4/20/2022 10:00 PM			Kelly Hagan	M-SIO	4/20/2022 10:05 AM	8558521774		Lukas Pavek	Sewer Service Line Break	Completed
Tamiment		231 Ravenhill Rd	4/27/2022 1:25 PM		4/27/2022 4:23 PM			Lucy User	HIBILL	4/27/2022 2:49 PM	4836243433		Lukas Pavek		Completed
Tamiment		105 Brandysire Dr	4/27/2022 1:35 PM		4/27/2022 4:30 PM			Lucy User	HIBILL	4/27/2022 2:50 PM	5333384201		Lukas Pavek		Completed
Tamiment		210 Swartsboro Dr	4/28/2022 3:53 PM		5/2/2022 10:00 PM			Ebony Diggs	M-SIO		2974095885			Water Service Line Break	Completed
Tamiment		1108 Underhill Ct	4/27/2022 10:00 AM		5/3/2022 10:00 PM			Trineka Nesbitt	M-SIO	5/2/2022 10:33 AM	8551647182		Lukas Pavek	Sewer Service Line Break	Completed
Tamiment		131 Rivendell Dr	5/3/2022 8:48 AM		5/4/2022 10:00 PM			Kelly Hagan	HIBILL	5/3/2022 3:02 PM	9964502765		Lukas Pavek		Completed
Tamiment		206 Oakensfield Dr	4/20/2022 1:23 PM		5/18/2022 10:00 PM			Yvette Starr	M-SIO	5/18/2022 10:29 AM	7523074060		Lukas Pavek	Clogged Sewer	Completed
Tamiment		216 Swartsboro Dr	5/19/2022 8:50 AM		6/2/2022 10:00 PM			Patricia Reyes	M-SIO	6/2/2022 11:50 AM	7034048286		Lukas Pavek	Sewer Service Line Break	Completed
Tamiment		1106 Underhill Ct	5/27/2022 8:44 AM		6/2/2022 10:00 PM			Yvette Starr	M-SIO	6/2/2022 11:49 AM	8558866293		Lukas Pavek	General Investigation	Completed
Tamiment		207 Withywindle Way	5/19/2022 3:38 PM		6/3/2022 8:00 PM			Tiffany Gully	HIBILL	6/3/2022 2:44 PM	5230043396		Lukas Pavek		Completed
Tamiment		217 Old Took Dr	6/2/2022 7:10 AM		6/3/2022 8:00 PM			Sheila Edwards	HIBILL	6/3/2022 12:52 PM	2826950678		Lukas Pavek		Completed
Tamiment		207 Brandysire Dr	5/25/2022 3:08 PM		6/6/2022 10:00 PM			Kelly Hagan	HIBILL	6/6/2022 2:53 PM	0185136771		Lukas Pavek		Completed
Tamiment		211 Withywindle Way	6/8/2022 9:33 AM		6/10/2022 6:00 PM			Courtney Sherrod	HIBILL	6/10/2022 12:34 PM	4311284633		Lukas Pavek		Completed
Tamiment		2112 Wilderland Dr	6/14/2022 7:25 AM		6/14/2022 10:00 PM			Kelly Hagan	M-SIO	6/16/2022 1:12 PM	6622784677		Lukas Pavek	Water Service Line Break	Completed
Tamiment		425 Underhill Rd	6/20/2022 2:53 PM		6/20/2022 10:00 PM			Jerry Lazarre	M-SIO	6/22/2022 9:42 AM	5045730505		Lukas Pavek	Lift Station Problems	Completed
Tamiment		204 Withywindle Way	6/22/2022 8:40 AM		6/22/2022 10:00 PM			Alice Benton	M-SIO	6/22/2022 9:11 AM	2436297366		Bill McInerney	Sewer Miscellaneous Complaint	Completed
Tamiment		119 Condor Dr Unit 27	6/26/2022 2:15 PM		6/26/2022 2:12 PM			Lucy User	M-SIO	6/26/2022 2:23 PM	0623594171		Felix Cardona	General Investigation	Completed
Tamiment		109 Rivendell Dr	6/26/2022 2:15 PM		6/26/2022 2:14 PM			Lucy User	M-SIO	6/26/2022 2:36 PM	8435026910		Vincent Varuolo	General Investigation	Completed
Tamiment		611 Bofun Way	7/5/2022 2:45 PM		7/5/2022 10:00 PM			Tierra Love	M-SIO	7/6/2022 11:06 AM	1841559291		Bill McInerney	Water Service Line Break	Completed
Tamiment		1006 Long Lake Rd	7/5/2022 9:17 AM		7/5/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	7/5/2022 12:10 PM	1500922015		Bill McInerney	Discolored Water	Completed
Tamiment		1006 Long Lake Rd	7/5/2022 3:01 PM		7/5/2022 10:00 PM			Kaitlynn Gilbert	M-SIO	7/6/2022 11:04 AM	1503799264		Lukas Pavek	Discolored Water	Completed
Tamiment		209 Thistlebrook Ct	7/6/2022 3:52 PM		7/6/2022 6:00 PM			Courtney Sherrod	M-SIO	7/7/2022 1:21 PM	8744207341		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		207 Old Took Dr	7/5/2022 2:15 PM		7/6/2022 8:00 PM			Zakia Bouldin	HIBILL	7/6/2022 11:02 AM	2757899064		Bill McInerney		Completed
Tamiment		502 Carrock Way	7/13/2022 3:40 PM		7/13/2022 10:00 PM			Ebony Diggs	HIBILL	7/13/2022 1:50 PM	4181783782		Lukas Pavek		Completed
Tamiment		210 Oakensfield Dr	7/6/2022 2:32 PM		7/13/2022 10:00 PM			Ebony Diggs	M-SIO	7/13/2022 8:46 AM	1508704469		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		314 Underhill Dr Rec Facility	6/21/2022 11:11 AM		7/14/2022 10:00 PM			Long Emily	M-SIO	7/7/2022 1:23 PM	9347117672		Lukas Pavek	General Investigation	Completed
Tamiment		6123 Hemlock Ln	7/17/2022 11:35 AM		7/17/2022 10:00 AM			Lucy User	M-SIO	7/17/2022 11:31 AM	0516684874		Vincent Varuolo	General Investigation	Completed
Tamiment		283 Oakensfield Dr	7/20/2022 12:49 PM		7/21/2022 8:00 PM			Quita Body	M-SIO	7/21/2022 10:10 AM	8783065127		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		220 Hobbit Dr	7/28/2022 11:26 AM		7/28/2022 8:00 PM			Bianca Washington	M-SIO	7/28/2022 12:17 PM	9348753413		Bill McInerney	High or Low Pressure in the Water	Completed
Tamiment		241 Oakensfield Dr	7/13/2022 12:32 PM		8/3/2022 8:00 PM			Tina Richardson	M-SIO	8/30/2022 12:26 PM	9238433413		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		105 Condor Dr Unit 35	8/4/2022 8:11 AM		8/5/2022 10:00 PM			Ebony Diggs	M-SIO	8/5/2022 11:37 AM	8458974509		Lukas Pavek	High or Low Pressure in the Water	Completed

Community Utilities of Pennsylvania Inc.
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Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		129 Condor Dr Unit 18	8/8/2022 10:07 AM		8/8/2022 10:00 PM			Dominique Greenfield	M-SIO	8/10/2022 2:01 PM	9732527095		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		129 Condor Dr Unit 17	8/8/2022 10:06 AM		8/10/2022 10:00 PM			Dominique Greenfield	M-SIO	8/10/2022 1:59 PM	2545170564		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		129 Condor Dr Unit 19	8/8/2022 10:08 AM		8/10/2022 10:00 PM			Dominique Greenfield	M-SIO	8/10/2022 2:03 PM	6264450175		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		129 Condor Dr Unit 20	8/8/2022 10:09 AM		8/10/2022 10:00 PM			Dominique Greenfield	M-SIO	8/10/2022 1:57 PM	5635260902		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		2112 Wilderland Dr	8/17/2022 1:18 PM		8/18/2022 10:00 PM			Shella Edwards	M-SIO	8/18/2022 3:34 PM	6628486426		Lukas Pavek	Sewer Miscellaneous Complaint	Completed
Tamiment		610 Gandorf Rd	8/19/2022 12:55 PM		8/25/2022 3:54 PM			Lucy User	M-SIO	8/25/2022 2:22 PM	4746176750			General Investigation	Completed
Tamiment		104 Hobbit Dr	8/26/2022 1:27 PM		8/27/2022 10:00 PM			Ebony Diggs	M-SIO	9/8/2022 6:32 PM	8621790217		Felix Cardona	Sewer Service Line Break	Completed
Tamiment		107 Ravenhill Rd	8/31/2022 3:12 PM		9/2/2022 8:00 PM			Bianca Washington	M-SIO	9/2/2022 3:10 PM	0165153439		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		501 Carrock Way	9/1/2022 3:35 PM		9/7/2022 10:00 PM			Lukya Hargrove	HIBILL	9/7/2022 2:38 PM	5082177276		Lukas Pavek		Completed
Tamiment		105 Brandyshire Dr	9/13/2022 8:55 AM		9/9/2022 6:31 PM			Lucy User	M-SIO	9/13/2022 8:56 AM	5334798920		Felix Cardona	General Investigation	Completed
Tamiment		1106 Underhill Ct	9/20/2022 11:16 AM		9/20/2022 7:15 PM			Lucy User	HIBILL	9/20/2022 11:31 AM	8558724198		Lukas Pavek		Completed
Tamiment		5141 Hemlock Ln	9/20/2022 3:44 PM		9/21/2022 10:00 PM			Kelly Hagan	M-SIO	9/21/2022 3:41 PM	8509077384		Lukas Pavek	No Water	Completed
Tamiment		224 Ravenhill Rd	9/20/2022 3:41 PM		9/21/2022 10:00 PM			Roslyn Lide-Miller	M-SIO	9/21/2022 3:39 PM	4962766556		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		604 Gallon Dr	9/16/2022 9:50 AM		9/22/2022 10:00 PM			Tiffany Guilty	HIBILL	9/22/2022 3:51 PM	3519481595		Lukas Pavek		Completed
Tamiment		166 Oakenshield Dr	9/28/2022 12:16 PM		9/28/2022 10:00 PM			Lukya Hargrove	HIBILL	9/28/2022 12:13 PM	5480682228		Lukas Pavek		Completed
Tamiment		125 Condor Dr Unit 21	10/3/2022 10:44 AM		10/11/2022 4:43 PM			Lucy User	M-SIO	10/25/2022 10:31 AM	7842578057		Lukas Pavek	General Investigation	Completed
Tamiment		608 Dwalin Way	10/10/2022 9:15 AM		10/11/2022 10:00 PM			Shella Edwards	M-SIO	10/12/2022 12:57 PM	6133142580		Lukas Pavek	Sewer Service Line Break	Completed
Tamiment		2112 Wilderland Dr	10/8/2022 2:31 PM		10/18/2022 8:31 PM			Dajuan Jenkins	HIBILL	10/18/2022 2:55 PM	6629548436		Lukas Pavek		Completed
Tamiment		166 Oakenshield Dr	10/5/2022 3:25 PM		10/18/2022 10:00 PM			Kathryn Gilbert	M-SIO	10/18/2022 2:23 PM	5485434429		Lukas Pavek	General Investigation	Completed
Tamiment		2112 Wilderland Dr	10/19/2022 10:08 AM		10/20/2022 10:00 PM			Isabel Ceballos	M-SIO	10/20/2022 8:00 AM	6628802040		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		1116 Underhill Ct	10/4/2022 12:08 PM		10/24/2022 8:00 PM			Richard Cutright	HIBILL	10/24/2022 3:08 PM	4516205626		Lukas Pavek		Completed
Tamiment		608 Dwalin Way	10/20/2022 3:29 PM		10/24/2022 10:00 PM			Tierra Love	M-SIO	10/24/2022 1:26 PM	6133674073		Lukas Pavek	General Investigation	Completed
Tamiment		2112 Wilderland Dr	10/25/2022 7:15 AM		10/25/2022 10:00 PM			Alice Benton	M-SIO	10/25/2022 10:43 AM	6620750374		Lukas Pavek	General Investigation	Completed
Tamiment		1114 Underhill Ct	11/2/2022 4:01 PM		11/3/2022 10:00 PM			Ebony Diggs	M-SIO	11/3/2022 12:00 PM	8369210148		Lukas Pavek	Water Service Line Break	Completed
Tamiment		211 Ravenhill Rd	10/18/2022 11:14 AM		11/4/2022 8:00 PM			Kathryn Gilbert	HIBILL	11/8/2022 3:22 PM	8949225671		Lukas Pavek		Completed
Tamiment		212 Hobbit Dr	11/7/2022 11:33 AM		11/7/2022 11:33 AM			Ben Pudelko	HIBILL	11/7/2022 11:35 AM	6882877856		Lukas Pavek		Completed
Tamiment		103 Swartsboro Dr	11/4/2022 11:37 AM		11/7/2022 10:00 PM			Quita Body	M-SIO	11/7/2022 12:16 PM	9420217808		Lukas Pavek	Water Quality	Completed
Tamiment		249 Oakenshield Dr	11/1/2022 1:46 PM		11/8/2022 8:00 PM			Bianca Washington	HIBILL	11/8/2022 11:19 AM	4319204306		Lukas Pavek		Completed
Tamiment		206 Oakenshield Dr	11/8/2022 2:59 PM		11/8/2022 10:00 PM			Aries Ward	M-SIO	11/8/2022 3:23 PM	7625236438		Lukas Pavek	No Water	Completed
Tamiment		610 Bofur Way	10/27/2022 3:20 PM		11/10/2022 10:00 PM			Yoleysa Gonzalez	M-SIO	11/10/2022 11:51 AM	2382545380		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		621 Balin Ln	11/23/2022 12:42 PM		12/1/2022 8:00 PM			Richard Cutright	HIBILL	12/1/2022 10:23 AM	1232280349		Lukas Pavek		Completed
Tamiment		103 Swartsboro Dr	11/30/2022 11:34 AM		12/6/2022 10:00 PM			Ebony Diggs	HIBILL	12/6/2022 1:27 PM	9422042658		Lukas Pavek		Completed
Tamiment		198 Oakenshield Dr	12/7/2022 2:10 PM		12/9/2022 2:10 PM			Aries Ward	HIBILL	12/15/2022 9:55 AM	9369620568		Lukas Pavek		Completed
Tamiment		112 Tomnoddy Dr	8/31/2022 7:40 AM		12/30/2022 5:00 PM			Long Emily	M-SIO	12/1/2022 10:32 AM	2417448004			Water Miscellaneous Complaint	Completed
Tamiment		211 Hobbit Dr	1/3/2023 2:04 PM		1/3/2023 10:00 PM			Carl Crutchfield	M-SIO	1/3/2023 2:13 PM	4789686954		Lukas Pavek	No Water	Completed
Tamiment		211 Hobbit Dr	1/3/2023 2:04 PM		1/3/2023 10:00 PM			Carl Crutchfield	M-SIO	1/3/2023 2:13 PM	4789686954		Lukas Pavek	No Water	Completed
Tamiment		101 Hobbit Dr	1/4/2023 2:51 PM		1/18/2023 2:51 PM			Roslyn Lide-Miller	HIBILL	1/18/2023 3:40 PM	5377160322		Lukas Pavek		Completed
Tamiment		145 Oakenshield Dr	1/23/2023 9:12 AM		1/23/2023 8:00 PM			Trineka Nesbitt	M-SIO	1/23/2023 12:39 PM	2287819615		Charles Baer	Water Service Line Break	Completed
Tamiment		249 Oakenshield Dr	12/29/2022 9:02 AM		1/29/2023 10:00 PM			Jerry Lazarre	M-SIO	1/6/2023 10:50 AM	4316506160			Water Main Break	Completed
Tamiment		2129 Wilderland Dr	2/10/2023 3:38 AM		2/10/2023 10:00 PM			Alice Benton	M-SIO	2/10/2023 8:24 AM	5394002289		Lukas Pavek	No Water	Completed
Tamiment		503 DWALIN WAY	2/10/2023 7:36 AM		2/10/2023 10:00 PM			Alice Benton	M-SIO	2/10/2023 8:27 AM	1400880731		Lukas Pavek	No Water	Completed
Tamiment		211 Ravenhill Rd	2/2/2023 2:03 PM		2/15/2023 10:00 PM			Kelly Hagan	M-SIO	2/15/2023 1:24 PM	8943663470		Lukas Pavek	Water Miscellaneous Complaint	Completed
Tamiment		119 Condor Dr Unit 28	1/19/2023 9:56 AM		2/20/2023 10:00 PM			Janice Williams	M-SIO	2/20/2023 11:09 AM	2962368748		Lukas Pavek	General Investigation	Completed
Tamiment		129 Condor Dr Unit 17	2/8/2023 8:26 AM		2/21/2023 10:00 PM			Trineka Nesbitt	M-SIO	2/21/2023 1:51 PM	2540590129		Lukas Pavek	Clogged Sewer	Completed
Tamiment		610 Lonely Mountain Ln	3/1/2023 2:16 PM		3/1/2023 6:10 PM			Lucy User	M-SIO	3/1/2023 2:50 PM	2628452560		Lukas Pavek	General Investigation	Completed
Tamiment		110 Swartsboro Dr	3/13/2023 7:56 AM		3/13/2023 5:00 PM			Courtney Sherrad	M-SIO	3/13/2023 10:19 AM	2742453049		Lukas Pavek	No Water	Completed
Tamiment		220 Ravenhill Rd	3/13/2023 12:49 PM		3/13/2023 10:00 PM			Trineka Nesbitt	M-SIO	3/14/2023 11:17 AM	4123789981		Lukas Pavek	No Water	Completed
Tamiment		Ph 10 Lot 9 Eagle Village	3/20/2023 2:33 PM		3/20/2023 5:30 PM			Lucy User	M-SIO	3/20/2023 2:38 PM	9931661836		Charles Baer	General Investigation	Completed
Tamiment		Ph 10 Lot 3 Eagle Village	3/23/2023 2:32 PM		3/23/2023 8:30 PM			Lucy User	M-SIO	3/23/2023 2:48 PM	0468985124		Lukas Pavek	General Investigation	Completed
Tamiment		213 Bindsale Rd	4/3/2023 10:38 AM		4/4/2023 10:00 PM			Alice Benton	M-SIO	4/4/2023 1:26 PM	0774068240		Lukas Pavek	General Investigation	Completed

Community Utilities of Pennsylvania Inc.
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SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
Tamiment		1106 Underhill Ct	4/5/2023 11:03 AM		4/11/2023 10:00 PM		Kelly Hagan	HIBLL	M-SIO	4/14/2023 11:42 AM	8559480173		Lukas Pavek		Completed
Tamiment		125 Condor Dr Unit 21	4/4/2023 3:30 PM		4/13/2023 10:00 PM		Nancy Gendron	M-SIO	M-SIO	4/13/2023 9:49 AM	7846500231		Lukas Pavek	Taste or Odor in the Water	Completed
Tamiment		103 Bindale Rd	4/18/2023 10:04 AM		4/18/2023 10:01 AM		Lucy User	M-SIO	M-SIO	4/18/2023 10:08 AM	0299765115		Felix Cardona	General Investigation	Completed
Tamiment		1106 Underhill Ct	4/18/2023 10:06 AM		4/18/2023 10:03 AM		Lucy User	M-SIO	M-SIO	4/18/2023 10:14 AM	8557900191		Felix Cardona	General Investigation	Completed
Tamiment		104 Gollum Ln	4/18/2023 4:20 PM		4/19/2023 8:00 PM		Bianca Washington	M-SIO	M-SIO	4/19/2023 11:56 AM	8494463982		Lukas Pavek	General Investigation	Completed
Tamiment		134 Oakenshield Dr	4/19/2023 3:35 PM		4/20/2023 10:00 PM		Bonny Barnes	M-SIO	M-SIO	4/20/2023 12:44 PM	2880938176		Lukas Pavek	Water Service Line Break	Completed
Tamiment		615 Gandoff Rd	5/2/2023 9:40 AM		5/3/2023 10:00 PM		Patricia Reyes	M-SIO	M-SIO	5/3/2023 8:55 AM	3489662544		Lukas Pavek	Sewer Service Line Break	Completed
Tamiment		615 Gandoff Rd	4/26/2023 10:28 AM		5/3/2023 10:00 PM		Patricia Reyes	M-SIO	M-SIO	5/3/2023 9:00 AM	3484970307		Lukas Pavek	Water Service Line Break	Completed
Tamiment		270 Oakenshield Dr	5/3/2023 2:23 PM		5/4/2023 10:00 PM		Carl Crutchfield	HIBLL	M-SIO	5/4/2023 2:17 PM	5306084156		Charles Baer	General Investigation	Completed
Tamiment		605 Kill Way	5/9/2023 11:46 AM		5/10/2023 10:00 PM		Richard Cutright	HIBLL	M-SIO	5/10/2023 10:28 AM	9996345693		Lukas Pavek		Completed
Tamiment		218 Brandyshire Dr	5/8/2023 2:13 PM		5/10/2023 10:00 PM		Ewan Dehnert	M-SIO	M-SIO	5/10/2023 12:01 PM	4978891463		Lukas Pavek	Water Service Line Break	Completed
Tamiment		101 Hobbit Dr	5/10/2023 10:37 AM		5/12/2023 10:00 PM		Alice Benton	M-SIO	M-SIO	5/12/2023 9:38 AM	5376420479		Lukas Pavek	General Investigation	Completed
Tamiment		102 Ravenhill Rd	5/16/2023 9:59 AM		5/16/2023 10:00 PM		Kelly Hagan	M-SIO	M-SIO	5/16/2023 10:32 AM	3883344953		Lukas Pavek	Discolored Water	Completed
Tamiment		503 Carrock Way	6/7/2023 2:57 PM		6/8/2023 10:00 PM		Dominique Greenfield	HIBLL	M-SIO	6/8/2023 11:02 AM	7240279173		Charles Baer		Completed
Tamiment		136 Rivendell Dr	6/19/2023 6:55 AM		6/19/2023 6:54 AM		Lucy User	M-SIO	M-SIO	6/19/2023 7:05 AM	1012729973		Felix Cardona	General Investigation	Completed
Tamiment		136 Rivendell Dr	6/19/2023 6:55 AM		6/19/2023 6:54 AM		Lucy User	M-SIO	M-SIO	6/19/2023 7:05 AM	1012729973		Felix Cardona	General Investigation	Completed
Tamiment		131 Rivendell Dr	6/19/2023 6:57 AM		6/19/2023 6:55 AM		Lucy User	M-SIO	M-SIO	6/19/2023 7:10 AM	9967088536		Felix Cardona	General Investigation	Completed
Tamiment		104 Condor Dr Unit 3	6/22/2023 8:52 AM		6/22/2023 10:00 PM		Long Emily	M-SIO	M-SIO	6/22/2023 9:48 AM	0423668249		Charles Baer	General Investigation	Completed
Tamiment		513 Gandoff Rd	6/22/2023 9:17 AM		6/22/2023 10:00 PM		Roslyn Lide-Miller	M-SIO	M-SIO	6/22/2023 11:52 AM	2843238893		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		144 Rivendell Dr	6/21/2023 3:48 PM		6/23/2023 10:00 PM		Yesenia Torres	M-SIO	M-SIO	6/23/2023 2:25 PM	9363932901		Lukas Pavek	High or Low Pressure in the Water	Completed
Tamiment		2128 Wilderland Dr	6/28/2023 12:44 PM		6/29/2023 10:00 PM		Janice Williams	M-SIO	M-SIO	6/29/2023 1:43 PM	7128423633		Lukas Pavek	Clogged Sewer	Completed
Tamiment		267 Oakenshield Dr	7/3/2023 7:51 AM		7/5/2023 10:00 PM		Trineka Nesbitt	M-SIO	M-SIO	7/5/2023 10:52 AM	2012358379		Charles Baer	High or Low Pressure in the Water	Completed
Tamiment		256 Oakenshield Dr	7/7/2023 9:02 AM		7/7/2023 8:00 PM		Bianca Washington	M-SIO	M-SIO	7/7/2023 4:02 PM	8734266821		Lukas Pavek	Water Service Line Break	Completed
Tamiment		119 Condor Unit Unit 25	7/7/2023 9:17 AM		7/7/2023 9:17 AM		Tierra Love	M-SIO	M-SIO	7/7/2023 4:01 PM	8274614920		Lukas Pavek	No Water	Completed
Tamiment		260 Oakenshield Dr	7/13/2023 12:15 PM		7/14/2023 10:00 PM		Ebony Diggs	M-SIO	M-SIO	7/13/2023 12:56 PM	7988766716		Lukas Pavek	General Investigation	Completed
Tamiment		134 Oakenshield Dr	7/18/2023 10:32 AM		7/19/2023 10:00 PM		Tamara Reid	M-SIO	M-SIO	7/19/2023 1:01 PM	2881610843		Lukas Pavek	Water Service Line Break	Completed
Tamiment		5137 Hemlock Ln	7/25/2023 3:36 PM		7/27/2023 10:00 PM		Trineka Nesbitt	M-SIO	M-SIO	7/27/2023 3:26 PM	0117452659		Lukas Pavek	Water Service Line Break	Completed
UIP		1309 PARKVIEW LN	2/5/2018 3:33 PM		2/5/2018 8:00 PM		Courtney Cleveland	M-SIO	M-SIO	2/28/2018 9:00 AM	7349089853		Bryan Thomas	General Investigation	Completed
UIP		1427 HENRY DR	3/5/2018 3:05 PM		3/5/2018 12:00 AM		Shontae Campbell	M-SIO	M-SIO	3/5/2018 7:00 PM	0764571043		Paul Thomas	Clogged Sewer	Completed
UIP		1719 JULIE DR	3/20/2018 11:03 AM		3/20/2018 8:00 PM		Gwendolyn Hill	M-SIO	M-SIO	3/26/2018 9:00 AM	2758870278		Bryan Thomas	General Investigation	Completed
UIP		1103 DELAWARE CIR	4/2/2018 3:41 PM		4/3/2018 8:00 PM		Linette Orengo	M-SIO	M-SIO	4/3/2018 8:00 AM	4750242857		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1226 GLENSIDE RD	4/9/2018 8:00 AM		4/9/2018 8:00 PM		Isabel Ceballos	M-SIO	M-SIO	4/9/2018 10:00 AM	9941625605		Paul Thomas	Sewer Main Break	Completed
UIP		1317 BROADVIEW WEST	4/16/2018 2:38 PM		4/17/2018 8:00 PM		Isabel Ceballos	M-SIO	M-SIO	4/17/2018 2:12 PM	2972398687		Paul Thomas	Water Miscellaneous Complaint	Completed
UIP		1312 BROADVIEW EAST	5/2/2018 7:57 AM		5/3/2018 8:00 PM		Roslyn Lide-Miller	M-SIO	M-SIO	5/3/2018 11:45 AM	9258988058		Paul Thomas	Repair/Replace Meter Box	Completed
UIP		1368 STONEGATE DR	7/20/2018 1:19 PM		7/18/2018 5:56 PM		Alice Benton	M-SIO	M-SIO	7/18/2018 12:00 AM	0283597062		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1368 STONEGATE DR	8/9/2018 1:17 PM		7/18/2018 6:00 PM		Lucy User	M-SIO	M-SIO	7/18/2018 12:00 AM	0282003171		Paul Thomas	General Investigation	Completed
UIP		1313 BROADVIEW EAST	9/7/2018 8:25 AM		9/7/2018 3:30 PM		Amber Melendez	M-SIO	M-SIO	9/7/2018 12:00 AM	1456453630		Paul Thomas	Water Miscellaneous Complaint	Completed
UIP		1308 KERWOOD LN	12/3/2018 3:51 PM		12/4/2018 8:00 PM		Amber Melendez	M-SIO	M-SIO	12/4/2018 11:45 AM	6066120062		Paul Thomas	Water Miscellaneous Complaint	Completed
UIP		445 Utilities Inc of Pennsylvania	1/17/2019 3:12 PM		1/17/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	M-SIO	1/17/2019 4:22 PM	9312045787		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1439 CAROLINA PL	4/23/2019 9:08 AM		4/23/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	M-SIO	4/23/2019 12:35 PM	0475140982		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1707 MARSHA DR	4/29/2019 8:57 AM		4/30/2019 8:00 PM		Roslyn Lide-Miller	M-SIO	M-SIO	4/30/2019 12:20 PM	7902244420		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1439 CAROLINA PL	5/15/2019 3:15 PM		5/15/2019 8:00 PM		Courtney Cleveland	M-SIO	M-SIO	5/16/2019 10:00 AM	0472063865		Paul Thomas	General Investigation	Completed
UIP		1415 PRICE LN	6/12/2019 10:18 AM		6/12/2019 8:00 PM		Zakia Boudin	M-SIO	M-SIO	6/12/2019 12:05 PM	4576384472		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		445 Utilities Inc of Pennsylvania	6/24/2019 2:11 PM		6/24/2019 8:00 PM		Courtney Cleveland	M-SIO	M-SIO	6/24/2019 4:00 PM	9313487067		Paul Thomas	General Investigation	Completed
UIP		1299 GLENSIDE RD	9/3/2019 11:28 AM		9/3/2019 8:00 PM		Carl Crutchfield	M-SIO	M-SIO	9/3/2019 2:00 PM	6920685367		Paul Thomas	Sewer Service Line Break	Completed
UIP		1303 RICHMOND PL	9/26/2019 1:48 PM		9/26/2019 8:00 PM		Tysane Gray	M-SIO	M-SIO	9/26/2019 4:00 PM	9044029527		Paul Thomas	Sewer Miscellaneous Complaint	Completed

Community Utilities of Pennsylvania Inc.
Response to Exhibit D IX-4a
Compliance on Prompt Field Investigations
Water and Wastewater Operations

SUB	Account #	Address	Entry Date	Instructions	Due Date	Resolution	Customer Name	CSR	SO Type	Resolution Date	FA ID	Phone	Operator	Request Type	FA Status
UIP		1404 HOLLOW DR	2/5/2021 11:02 AM		2/5/2020 8:00 PM			Lone Mayesi	M-SIO	2/5/2021 1:57 PM	6038578367			Sewer Miscellaneous Complaint	Completed
UIP		1578 BRIGHT GLADE CIR	3/9/2020 7:14 AM		3/9/2020 6:00 PM			Stephanie Muniz	M-SIO	3/9/2020 9:00 AM	7449584043		Paul Thomas	Lift Station Problems	Completed
UIP		1500 CLIFFORD CIR	4/3/2020 9:19 AM		4/3/2020 8:00 PM			Alisha Greer	M-SIO	4/3/2020 10:08 AM	4089192156		Bryan Thomas	Clogged Sewer	Completed
UIP		1312 PENNSFORD DR	4/29/2020 8:31 AM		4/30/2020 8:00 PM			Roslyn Lide-Miller	M-SIO	4/29/2020 11:00 AM	4649332903		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1211 Florence Ct	5/28/2020 12:20 PM		5/28/2020 8:00 PM			Yoleydis Gonzalez	M-SIO	5/28/2020 1:07 PM	2357846289		Bryan Thomas	Discolored Water	Completed
UIP		1447 CAROLINA PL	6/2/2020 9:43 AM		6/1/2020 10:00 PM			Alice Benton	M-SIO	6/1/2020 9:45 PM	228777234		Paul Thomas	Clogged Sewer	Completed
UIP		1003 Smithfield Ln	6/18/2020 3:07 PM		6/18/2020 8:00 PM			Alisha Greer	M-SIO	6/19/2020 2:30 PM	9343868982		Paul Thomas	Odor in Sewer	Completed
UIP		1315 RIDGEVIEW CIR	11/3/2020 10:07 AM		11/3/2020 12:00 AM			Janice Williams	M-SIO	11/3/2020 11:42 AM	9357829171		Bryan Thomas	Inspection	Completed
UIP		1848 Boulder Dr	12/7/2020 8:38 AM		12/8/2020 11:33 AM			Alice Benton	M-SIO	12/7/2020 9:03 AM	1135538370		Bryan Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1404 HOLLOW DR	2/8/2021 11:53 AM		2/12/2021 8:00 PM			Reginald Jerome	M-SIO	2/12/2021 2:08 PM	6038520583			General Investigation	Completed
UIP		1404 HOLLOW DR	3/4/2021 7:13 AM		3/18/2021 8:00 PM			Tina Richardson	M-SIO	3/18/2021 2:55 PM	6030305084		Bryan Thomas	Lift Station Problems	Completed
UIP		1401 HAMPTON DR	4/12/2021 12:24 PM		4/12/2021 6:00 AM			Mark Fry	M-SIO	4/12/2021 2:18 PM	2782037489		Bryan Thomas	Clogged Sewer	Completed
UIP		445 Utilities Inc of Pennsylvania 1326 Boulder Dr	4/26/2021 9:45 AM		4/27/2021 4:00 PM			Alice Benton	M-SIO	4/29/2021 1:00 PM	9310928505		Paul Thomas	General Investigation	Completed
UIP		445 Utilities Inc of Pennsylvania 1326 Boulder Dr	6/7/2021 7:48 AM		6/7/2021 4:00 PM			Alice Benton	M-SIO	6/7/2021 9:28 AM	3470291545		Bryan Thomas	Clogged Sewer	Completed
UIP		445 Utilities Inc of Pennsylvania 1701 JULIE DR	7/8/2021 12:01 PM		7/9/2021 4:00 PM			Alice Benton	M-SIO	7/9/2021 8:45 AM	9317614159		Paul Thomas	General Investigation	Completed
UIP		445 Utilities Inc of Pennsylvania 1701 JULIE DR	9/2/2021 2:28 PM		9/3/2021 8:00 PM			Kimberly White	M-SIO	9/2/2021 5:00 PM	4547708635		Paul Thomas	Clogged Sewer	Completed
UIP		445 Utilities Inc of Pennsylvania 1412 PRICE LN	10/22/2021 1:00 PM		10/22/2021 8:00 PM			Patricia Hardy	M-SIO	10/22/2021 2:00 PM	9314646241		Paul Thomas	Water Service Line Break	Completed
UIP		445 Utilities Inc of Pennsylvania 1412 PRICE LN	11/19/2021 10:20 AM		11/19/2021 8:00 PM			Kimberly White	M-SIO	11/19/2021 4:00 PM	4270725418		Bryan Thomas	Clogged Sewer	Completed
UIP		1310 BLAIR CIR	12/17/2021 3:55 PM		12/20/2021 12:00 AM			Aries Ward	M-SIO	12/20/2021 7:41 AM	3542670765		Bryan Thomas	Air in Water	Completed
UIP		1416 ASHCOM DR	5/19/2022 9:17 AM		5/19/2022 10:00 PM			Sandra Soto	M-SIO	5/20/2022 2:35 PM	8066310338		Bryan Thomas	Repair Road	Completed
UIP		1325 KERWOOD LN	5/19/2022 4:11 PM		5/20/2022 10:00 PM			Patricia Reyes	M-SIO	5/20/2022 2:36 PM	7371341620		Bryan Thomas	Water Miscellaneous Complaint	Completed
UIP		1649 FARNHAM LN	5/20/2022 1:38 PM		5/20/2022 10:00 PM			Alice Benton	M-SIO	5/20/2022 2:36 PM	7434355718		Bryan Thomas	General Investigation	Completed
UIP		1407 WITHERSPOON DR	5/26/2022 9:46 AM		5/27/2022 10:00 PM			Patricia Reyes	M-SIO	5/27/2022 10:45 AM	9691798868			Water Miscellaneous Complaint	Completed
UIP		1602 WOLFE LN	6/29/2022 12:20 PM		6/30/2022 8:00 PM			Trineka Nesbitt	M-SIO	6/29/2022 1:09 PM	7080850415		Bryan Thomas	Lawn Repair for Sewer Breaks	Completed
UIP		1326 WALKER DR	7/19/2022 7:50 AM		7/21/2022 10:00 PM			Long Emily	M-SIO	7/21/2022 12:22 PM	7804445941		Bryan Thomas	General Investigation	Completed
UIP		1310 PARKVIEW LN	9/12/2022 1:44 PM		9/13/2022 8:00 PM			Bianca Washington	M-SIO	9/13/2022 9:08 AM	2546708530		Bryan Thomas	Water Miscellaneous Complaint	Completed
UIP		1308 RIDGEVIEW CIR	9/23/2022 9:44 AM		9/23/2022 8:00 PM			Bianca Washington	M-SIO	9/23/2022 11:56 AM	6741723581		Bryan Thomas	Water Miscellaneous Complaint	Completed
UIP		1342 PENNSRIDGE PL	9/30/2022 3:49 PM		10/10/2022 10:00 PM			Shanika Wright	M-SIO	10/10/2022 8:30 AM	1793975349		Bryan Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1301 BROADVIEW EAST	10/20/2022 2:55 PM		10/24/2022 6:00 PM			Courtney Sherrod	M-SIO	10/24/2022 12:38 PM	7045247396		Bryan Thomas	Sewer Service Line Break	Completed
UIP		1515 MONTANA DR	3/9/2023 8:23 AM		3/10/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	3/9/2023 11:30 AM	7246624802		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1105 MARYLAND CIR	4/27/2023 3:26 PM		4/28/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	4/28/2023 9:00 AM	9534910046		Paul Thomas	Sewer Miscellaneous Complaint	Completed
UIP		1655 CARLISLE LN	5/3/2023 8:06 AM		5/3/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	5/3/2023 10:23 AM	6916260761			Sewer Miscellaneous Complaint	Completed
UIP		445 Utilities Inc of Pennsylvania	5/3/2023 8:18 AM		5/3/2023 10:00 PM			Roslyn Lide-Miller	M-SIO	5/3/2023 10:23 AM	9312916972			Sewer Miscellaneous Complaint	Completed

IX. QUALITY OF SERVICE

5. Indicate whether the company is in compliance with 52 Pa. Code, § 65.4(b) regarding complete and current mapping of the entire distribution or collection system.

Response: CUPA is compliant with 52 Pa. Code, § 65.4(b). Please refer to Exhibit D IX-5. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

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

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IX. QUALITY OF SERVICE

6. Provide a summary report demonstrating the company's efforts in water conservation, since the last rate proceeding, pursuant to 52 Pa. Code, § 65.20.

Response: Water conservation and efficiency plumbing fixtures education is included with CUPA's annual CCRs. CUPA's website has a section dedicated to water conservation. Westgate's average unaccounted for water (UFW) in 2021 and 2022 was 13%. Penn Estate's average UFW in 2021 was 19% and 2022 was 25%. Tamiment's average UFW in 2021 was 55% and 2022 was 44%. As of June 2023, Westgate's average UFW is 13%, Penn Estate's is 26%, and Tamiment's is 24%. A third-party leak detection service surveyed for leaks in Tamiment April 2023, all discovered leaks were fixed. Tamiment's June UFW was -3%. Penn Estates is being surveyed for leaks by the same third-party August 2023. All source meters are tested annually. Residential meters are addressed in IX-7 a & b.

IX. QUALITY OF SERVICE

7. Provide a discussion of the company's policy regarding meter requirements, replacements and testing. State if the company's procedures are in compliance with 52 Pa. Code, § 65.8(b).

Response: Westgate - As of 2023, Westgate has meters which do not meet 52 Pa. Code, § 65.8(b). 100 meters will be replaced in 2023 and 100 meters will be replaced in 2024. This rate of replacement will continue until 52 Pa. Code, § 65.8(b) is met. Meters >1" are tested annually.

Penn Estates - Is compliant with 52 Pa. Code, § 65.8(b). Penn Estates Does not have customer meters greater than 1".

Tamiment - Residential meter age is unknown, system was acquired in 2019. As of June 2023, 31% of residential meters have been replaced. Tamiment replaced 100 meters in 2022 and 100 are expected to be replaced in 2023. This rate of replacement will continue to ensure CUPA's meter records comply with 52 Pa. Code, § 65.8(b). Meters >1" are tested annually.

a. Provide meter test records as required in 52 Pa. Code, § 65.8(c) for the 50 meters most recently removed from service.

Response: Please refer to Exhibit D IX-7a.

b. Provide a discussion of the company's policy and history of compliance with 52 Pa. Code, § 65.9 regarding adjustment of bills for meter error within the last year.

Response: Meters that test at 104% or greater receive bill adjustments. For meters compliant with 52 Pa. Code, § 65.8(b), adjustments will be made back 12 months. For meters not compliant with 52 Pa. Code, § 65.8(b) adjustments will be made back 12 months plus the years out of the test period. No bill adjustments are made for slow meters. Non-registering meters are estimated using the previous year's usage to determine the average consumption per day and is multiplied by the number of days in the current estimation period.

Response to 53-53 Exhibit DIX-7a



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 77471987 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 10-21-2020. Test results are as follows:

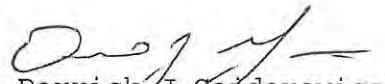
WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 229 OAKENSHEILD

READING: AS RECEIVED 0000377 AFTER REPAIR/TEST 0000377

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>0</u> %	<u>XX</u> %	<u>25</u>
INTERMEDIATE FLOW	<u>0</u> %	<u>XX</u> %	<u>3</u>
CROSS OVER (COMP)	<u>XX</u> %	<u>XX</u> %	<u>XX</u>
LOW FLOW	<u>0</u> %	<u>XX</u> %	<u>1/2</u>

Comments: METER IS FROZEN


Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE HIGH LOW STOPPED X REPAIR SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW

(973) 628-8260

FAX: (973) 628-8261

VIRTU

Water Meter Services, Inc.
4 Beaver Brook Road, PMB #148, Lincoln Park, New Jersey 07035

NAME: **Community Utilities of PA at Penn Estates**

ACCT. NO: **2215.315020.10**

LOCATION: **245 Spicebush
East Stroudsburg, PA 18301**

SIZE: **5/8" X 3/4"**

MAKE: **Sensus iPerl**

METER NO.: **# 82417192**

READING: **0454997.06 Gallons**

TEST ONLY NEW METER REPAIR DATE: **09-28-2022**

BYPASS TEST CONNECTION TEST PLUG

G.P.M	INITIAL	FINAL
15	99.26	
6	99.11	
2	99.9	
1/4	100.3	



Comments:

THIS METER: MEETS DOES NOT MEET
THE STANDARDS OF THE AMERICAN WATER WORKS ASSOCIATION, WHICH THE BOARD OF
PUBLIC UTILITIES USES AS A GUIDE FOR METER TESTING.

BY: 
VIRTU WATER METER SERVICES, INC.



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394826
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 4-21-22 results are as
follows:

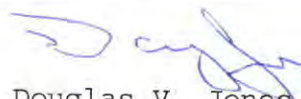
WATER COMPANY UTILITIES INC-STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 419 DEBORAH

READING: AS RECEIVED 0245177 AFTER REPAIR/TEST 0245295

	<u>AS RECEIVED</u>	<u>AFTER REPAIR</u>	<u>G.P.M.</u>
HIGH FLOW	<u>99.9 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.9 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>100 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 85228683
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 10-21-2020. Test results
are as follows:

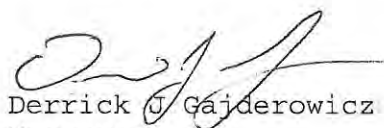
WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 501 CARROCK

READING: AS RECEIVED 0158739 AFTER REPAIR/TEST 0158869

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>100.1 %</u>	<u>XX %</u>	<u>25</u>
INTERMEDIATE FLOW	<u>99.8 %</u>	<u>XX %</u>	<u>3</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>100 %</u>	<u>XX %</u>	<u>1/2</u>

Comments: _____


Derrick J. Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH _____ LOW _____ STOPPED _____ REPAIR _____ SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE _____ HIGH _____ LOW _____



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 81380288
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 10-21-2020. Test results
are as follows:

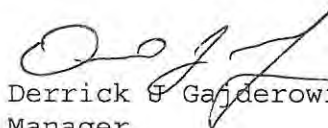
WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 505 CARROCK

READING: AS RECEIVED 0218363 AFTER REPAIR/TEST 0218493

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.4 %</u>	<u>XX %</u>	<u>25</u>
INTERMEDIATE FLOW	<u>99.0 %</u>	<u>XX %</u>	<u>3</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>100 %</u>	<u>XX %</u>	<u>1/2</u>

Comments: _____


Derrick Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394679
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 1-7-22 results are as
follows:


WATER COMPANY UTILITIES INC-EAST STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 1111 BELAIRE

READING: AS RECEIVED 0077471 AFTER REPAIR/TEST 0077585

	<u>AS RECEIVED</u>	<u>AFTER REPAIR</u>	<u>G.P.M.</u>
HIGH FLOW	<u>99.3 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.5 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>100 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 75766198
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 10-21-2020. Test results
are as follows:

WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 1115 UNDERHILL CT

READING: AS RECEIVED 0236746 AFTER REPAIR/TEST 0236888

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.9 %</u>	<u>XX %</u>	<u>25</u>
INTERMEDIATE FLOW	<u>98.7 %</u>	<u>XX %</u>	<u>3</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>97 %</u>	<u>XX %</u>	<u>1/2</u>

Comments: _____


Derrick J. Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



Instrumentation & Calibration, LLC

Report of Calibration

Customer: Utilities Inc
Address: 1405 Statten Ave
Bethlehem PA 18017
Manufacturer: invensys amr system
Model: 2350
Serial: 53013757
Description: birth schalove
I. D. Number: s/n
Method: Direct Comparison

Work Order: 1623
Date Received: 11/30/2022
Calibration Date: 11/30/2022
Due Date: 11/30/2023
Temp. : 16°C
Humidity: 55 %RH
Unit Received: Pass
Unit Returned: Pass
Report No.: 884

Test Standard:	Calibration Due:	Model #:	S/N:
Dwyer	1/7/2023	PUX2	A0J6588T

The equipment described above has been tested for accuracy. The test instrument(s) used in the calibration has been checked for conformance and traceability to National Institute of Standards and Technology (N.I.S.T.). Calibrations, as applicable, are performed in compliance with the requirements of ISO 9001:2000 and MIL-STD-45662A.

Comments:

Calibrated By: Leonard Dulsky



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394880 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 9-27-21. Test results are as follows:

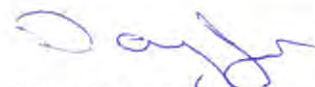
WATER COMPANY UTILITIES INC. STROUDSBURG

Size 5/8 Mfg R Model IPERL Address/Name 1208 HARMONY

READING: AS RECEIVED 0092666 AFTER REPAIR/TEST 0092863

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.4 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.4 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>99 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 78546308
was tested by Allied Meter Service, Inc., with test facilities located at
340 East Broad Street, Burlington, N.J., on 4-15-19. Test results
are as follows:

WATER COMPANY PENN ESTATES UTILITIES

Size 5/8" Mfg S Model IPEARL Address/Name 304 SOMERSET

READING: AS RECEIVED 0073200 AFTER REPAIR/TEST 0073330

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.1 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>100.1 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>100 %</u>	<u>XX %</u>	<u>1/4</u>


Derrick J. Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

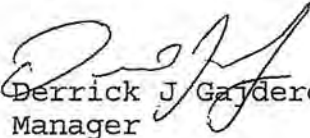
This is to certify that meter number 83395012
was tested by Allied Meter Service, Inc., with test facilities located at
340 East Broad Street, Burlington, N.J., on 4-11-19. Test results
are as follows:

WATER COMPANY PENN ESTATES UTILITIES

Size 5/8" Mfg S Model IPEARL Address/Name 1427 MELROSE TERR

READING: AS RECEIVED 017694480 AFTER REPAIR/TEST 017712583

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.7 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.2 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>101 %</u>	<u>XX %</u>	<u>1/4</u>


Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of
New Jersey, Bureau of Weights and Measures certified. Proof of
certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

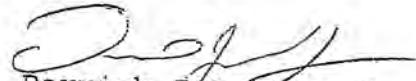
This is to certify that meter number 82478134 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 2-24-2020. Test results are as follows:

WATER COMPANY COMMUNITY UTILITIES OF PENN ESTATES

Size 5/8 Mfg S Model IPEARL Address/Name 320 ASH

READING: AS RECEIVED 0260677.01 AFTER REPAIR/TEST 0260791.96

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	98.9 %	XX %	15
INTERMEDIATE FLOW	98.9 %	XX %	2
CROSS OVER (COMP)	XX %	XX %	XX
LOW FLOW	98.0 %	XX %	1/4


Derrick J. Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

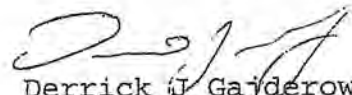
This is to certify that meter number 83394259
was tested by Allied Meter Service, Inc., with test facilities located at
340 East Broad Street, Burlington, N.J., on 2-24-2020. Test results
are as follows:

WATER COMPANY COMMUNITY UTILITIES OF PENN ESTATES

Size 5/8 Mfg S Model IPEARL Address/Name 335 CLICKO

READING: AS RECEIVED 0135064.97 AFTER REPAIR/TEST 0135183.62

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.4 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.7 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>99.0 %</u>	<u>XX %</u>	<u>1/4</u>


Derrick J. Gayderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of
New Jersey, Bureau of Weights and Measures certified. Proof of
certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 82967598
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 11-17-2020. Test results
are as follows:

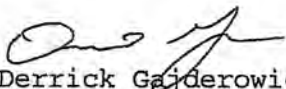
WATER COMPANY PENN ESTATES UTILITIES

Size 5/8 Mfg S Model IPEARL Address/Name 2330 BURNTWOOD

READING: AS RECEIVED 017819260 AFTER REPAIR/TEST 017831132

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>100.4 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.7 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>97.0 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Derrick Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH _____ LOW _____ STOPPED 1 REPAIR _____ SCRAP _____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE _____ HIGH _____ LOW _____



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 86968264
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 11-23-2020. Test results are as
follows:


WATER COMPANY UTILITIES INC./ PENN ESTATES

Size 5/8 Mfg R Model IPERL Address/Name 5111 REDBUD

READING: AS RECEIVED 0008389 AFTER REPAIR/TEST 0008502

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.9 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.6 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>99 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: When meter was first put on bench and water was run through it
There was no registration. Turned it around, ran water, it worked. Placed
Meter correctly on bench and tested. Tested accurate.


Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New
Jersey, Bureau of Weights and Measures certified. Proof of certification
available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



Instrumentation & Calibration, LLC

Report of Calibration

Customer: Utilities Inc
Address: 1405 Statten Ave
Bethlehem PA 18017
Manufacturer: invensys amr system
Model: 2350
Serial: 61685201
Description: white weichert relators
I. D. Number: s/n
Method: Direct Comparison

Work Order: 1623
Date Received: 11/30/2022
Calibration Date: 11/30/2022
Due Date: 11/30/2023
Temp. : 16°C
Humidity: 55 %RH
Unit Received: Pass
Unit Returned: Pass
Report No.: 883

Test Standard:	Calibration Due:	Model #:	S/N:
Dwyer	1/7/2023	PUX2	A0J6588T

The equipment described above has been tested for accuracy. The test instrument(s) used in the calibration has been checked for conformance and traceability to National Institute of Standards and Technology (N.I.S.T.). Calibrations, as applicable, are performed in compliance with the requirements of ISO 9001:2000 and MIL-STD-45662A.

Comments:

Calibrated By: Leonard Dulsky



Instrumentation & Calibration, LLC

Report of Calibration

Customer: Utilities Inc
Address: 1405 Statten Ave
Bethlehem PA 18017
Manufacturer: invensys amr system
Model: 2350
Serial: 61685200
Description: white weichert relators
I. D. Number: s/n
Method: Direct Comparison

Work Order: 1623
Date Received: 11/30/2022
Calibration Date: 11/30/2022
Due Date: 11/30/2023
Temp. : 16°C
Humidity: 55 %RH
Unit Received: Pass
Unit Returned: Pass
Report No.: 882

Test Standard:	Calibration Due:	Model #:	S/N:
Dwyer	1/7/2023	PUX2	A0J6588T

The equipment described above has been tested for accuracy. The test instrument(s) used in the calibration has been checked for conformance and traceability to National Institute of Standards and Technology (N.I.S.T.). Calibrations, as applicable, are performed in compliance with the requirements of ISO 9001:2000 and MIL-STD-45662A.

Comments:

Calibrated By: Leonard Dulsky

Sensus North America

Certified Test

Date Tested: June 20, 2023

Customer Name: CORE & MAIN LP #271 -AM

RMA Number

RR / Case #: 1003423

The following meter was returned for Certified Test

Meter

Meter Serial #: 81359421

Meter Date:

Meter Size: iPERL 3/4 S

Meter Style: iPERL

Register

Register Type: 1000G

Register Date: 6/20/2016

Factory ID:

Registration: 0112329.29

Certified Test Results

Low Flow 100.60%

Mid Flow 99.72%

Hi Flow 99.86%

Danny Fitzpatrick / Director RMA Services
400 Perimeter Park | Morrisville, NC 27560

The Sensus Engineering lab is calibrated and accuracies are traceable to N. I. S. T. (National Institute of Standards and Technology) calibration standard reference # 836/272907.

June 20, 2023

Page 1 of 1



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83395026
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 5-12-22 results are as
follows:

WATER COMPANY UTILITIES, INC. STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 256 JULIAN

READING: AS RECEIVED 0284108 AFTER REPAIR/TEST 0284226

	<u>AS RECEIVED</u>	<u>AFTER REPAIR</u>	<u>G.P.M.</u>
HIGH FLOW	<u>99.5 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.6 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>101 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 79711090 was tested by Allied Meter Service, Inc., with test facilities located at 340 East Broad Street, Burlington, N.J., on 6-23-22. Test results are as follows:

WATER COMPANY UTILITIES INC. - BETHLEHEM, PA

Size 5/8 Mfg R Model IPERL Address/Name 2623 CENTENNIAL DR

READING: AS RECEIVED 0216045 AFTER REPAIR/TEST 0216490

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>XX</u> %	<u>XX</u> %	<u>XX</u>
INTERMEDIATE FLOW	<u>97.1</u> %	<u>XX</u> %	<u>6</u>
CROSS OVER (COMP)	<u>XX</u> %	<u>XX</u> %	<u>XX</u>
LOW FLOW	<u>XX</u> %	<u>XX</u> %	<u>XX</u>

Comments: Meter was tested on a Ford Meter Box standard test bench.

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE HIGH LOW X STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 76554748
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 1-21-2021. Test results
are as follows:

WATER COMPANY COMMUNITY UTILITIES OF PA - WESTGATE

Size 5/8 Mfg S Model IPERL Address/Name 2905 JACKSONVILLE RD

READING: AS RECEIVED 039981213 AFTER REPAIR/TEST 039993013

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.8 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>100.1 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>99.0 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Derrick Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 77255091
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 8-10-22 results are as
follows:

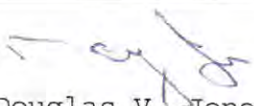
WATER COMPANY UTILITIES, INC. STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 5108 QUAIL

READING: AS RECEIVED 0223685 AFTER REPAIR/TEST 0223911

	<u>AS RECEIVED</u>	<u>AFTER REPAIR</u>	<u>G.P.M.</u>
HIGH FLOW	<u>99.5 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.5 %</u>	<u>XX %</u>	<u>6</u>
CROSS OVER (COMP)	<u>99.6 %</u>	<u>XX %</u>	<u>2</u>
LOW FLOW	<u>102 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83093171
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 8-10-22 results are as
follows:

WATER COMPANY _____ UTILITIES, INC. STROUDSBURG _____

Size 5/8" Mfg R Model IP Address/Name 215 LELAND

READING: AS RECEIVED 0222386 AFTER REPAIR/TEST 02222609

	<u>AS RECEIVED</u>	<u>AFTER REPAIR</u>	<u>G.P.M.</u>
HIGH FLOW	<u>99.7 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.8 %</u>	<u>XX %</u>	<u>6</u>
CROSS OVER (COMP)	<u>99.6 %</u>	<u>XX %</u>	<u>2</u>
LOW FLOW	<u>103 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH _____ LOW _____ STOPPED _____ REPAIR _____ SCRAP _____

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE _____ HIGH _____ LOW _____

(973) 628-8260

FAX: (973) 628-8261

VIRTU

Water Meter Services, Inc.
4 Beaver Brook Road, PMB #148, Lincoln Park, New Jersey 07035

NAME: **Community Utilities of PA at Penn Estates**

ACCT. NO: **2215.315020.10.512900**

LOCATION: **212 Hobbit Drive
East Stroudsburg, PA 18301**

SIZE: **¾" (S)**

MAKE: **Sensus iPerl**

METER NO.: **# 81359330**

READING: **0266713.14 Gallons**

TEST ONLY NEW METER REPAIR DATE: **03-23-2023**

BYPASS TEST CONNECTION TEST PLUG

G.P.M	INITIAL	FINAL
25	99.53	
6	99.50	
3	100.1	
¼	99.5	



Comments:

THIS METER: MEETS DOES NOT MEET
THE STANDARDS OF THE AMERICAN WATER WORKS ASSOCIATION, WHICH THE BOARD OF
PUBLIC UTILITIES USES AS A GUIDE FOR METER TESTING.

BY: 
VIRTU WATER METER SERVICES, INC.



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394751
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 11-29-21 results are as
follows:

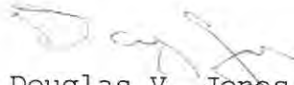
WATER COMPANY UTILITIES INC.-STROUDSBURG

Size 5/8" Mfg R Model IP Address/Name 1299 BRENTWOOD

READING: AS RECEIVED 0316677 AFTER REPAIR/TEST 0316790

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.5 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.8 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>99 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 65281713
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 10-21-2020. Test results
are as follows:

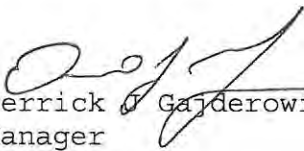
WATER COMPANY UTILITIES INC. TAMIMENT

Size 5/8" Mfg S Model SR2 Address/Name 104 THORIN

READING: AS RECEIVED 0448006 AFTER REPAIR/TEST 0448121

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.9 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>100.5 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>101 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Derrick J. Gayderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH _____ LOW _____ STOPPED _____ REPAIR _____ SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE _____ HIGH _____ LOW _____



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394308
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 3-31-2021 results are as
follows:

WATER COMPANY UTILITIES INC. E. STROUDSBURG

Size 5/8" Mfg R Model IPERL Address/Name 119 RIVERBEAD

READING: AS RECEIVED 0148944 AFTER REPAIR/TEST 01490612

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.6 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.4 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>101 %</u>	<u>XX %</u>	<u>1/4</u>

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

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DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 75699994
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 3-31-2021 results are as
follows:

WATER COMPANY UTILITIES INC. E. STROUDSBURG

Size 5/8" Mfg R Model IPERL Address/Name 109 NOBLE

READING: AS RECEIVED 0329734 AFTER REPAIR/TEST 0329852

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>99.7 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.5 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>101 %</u>	<u>XX %</u>	<u>1/4</u>

Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE X HIGH LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 83394671
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 9-17-21 results are as
follows:


WATER COMPANY UTILITIES, INC. STROUDSBURG

Size 5/8" Mfg SENSUS Model IPERL Address/Name 139 SUNDEW

READING: AS RECEIVED 0600435 AFTER REPAIR/TEST 0600594

	<u>AS RECEIVED</u>	<u>AFTER REPAIR</u>	<u>G.P.M.</u>
HIGH FLOW	<u>99.8 %</u>	<u>XX %</u>	<u>15</u>
INTERMEDIATE FLOW	<u>99.7 %</u>	<u>XX %</u>	<u>2</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>103 %</u>	<u>XX %</u>	<u>1/4</u>

Comments: _____


Douglas V. Jones
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE HIGH X LOW STOPPED REPAIR SCRAP

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE HIGH LOW



Instrumentation & Calibration, LLC

Report of Calibration

Customer: Utilities Inc
Address: 1405 Statten Ave
Bethlehem PA 18017
Manufacturer: Sensus
Model: omni
Serial: 94166219
Description: resident
I. D. Number: s/n
Method: Direct Comparison

Work Order: 1426
Date Received: 1/10/2023
Calibration Date: 1/10/2023
Due Date: 1/10/2024
Temp. : 16°C
Humidity: 55 %RH
Unit Received: Pass
Unit Returned: Pass
Report No.: 29

Test Standard:	Calibration Due:	Model #:	S/N:
Dwyer	1/16/2025	PUX2	A0J6588T

The equipment described above has been tested for accuracy. The test instrument(s) used in the calibration has been checked for conformance and traceability to National Institute of Standards and Technology (N.I.S.T.). Calibrations, as applicable, are performed in compliance with the requirements of ISO 9001:2000 and MIL-STD-45662A.

Comments: new install

Calibrated By: Leonard Dulsky

(973) 628-8260

FAX: (973) 628-8261

VIRTU

Water Meter Services, Inc.
4 Beaver Brook Road, PMB #148, Lincoln Park, New Jersey 07035

NAME: **Community Utilities of PA at Penn Estates**

ACCT. NO: **2215.315020.10**

LOCATION: **211 Ravenhill
East Stroudsburg, PA 18301**

SIZE:
3/4"

MAKE:
Sensus iPerl

METER NO.:
76290355

READING:
0324083.23 Gallons

TEST ONLY NEW METER REPAIR DATE: **02-07-2023**

BYPASS TEST CONNECTION TEST PLUG

G.P.M	INITIAL	FINAL
25	*98.41	
6	*98.30	
3	98.8	
1/4	98.6	



Comments: *Denotes device does not meet accuracy requirements at indicated test flow-rates.

THIS METER: MEETS DOES NOT MEET
THE STANDARDS OF THE AMERICAN WATER WORKS ASSOCIATION, WHICH THE BOARD OF
PUBLIC UTILITIES USES AS A GUIDE FOR METER TESTING.

BY: 
VIRTU WATER METER SERVICES, INC.



ALLIED METER SERVICE, INC.

WATER METER SALES • SERVICE

"Register With Us"

DOUG JONES, Mgr.
(609) 387-8083
(609) 387-2307 FAX

P.O. Box 617
340 E. Broad Street
Burlington, NJ 08016-0717

This is to certify that meter number 76290323
was tested by Allied Meter Service, Inc., with test facilities located at 340
East Broad Street, Burlington, N.J., on 10-21-2020. Test results
are as follows:

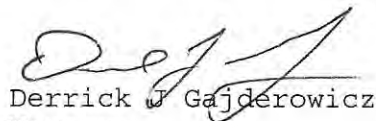
WATER COMPANY UTILITIES INC. TAMIMENT

Size 3/4" Mfg S Model IPEARL Address/Name 214 BRANDYSHIRE

READING: AS RECEIVED 0317533 AFTER REPAIR/TEST 0317669

	AS RECEIVED	AFTER REPAIR	G.P.M.
HIGH FLOW	<u>98.4 %</u>	<u>XX %</u>	<u>25</u>
INTERMEDIATE FLOW	<u>98.3 %</u>	<u>XX %</u>	<u>3</u>
CROSS OVER (COMP)	<u>XX %</u>	<u>XX %</u>	<u>XX</u>
LOW FLOW	<u>98 %</u>	<u>XX %</u>	<u>1/2</u>

Comments: _____


Derrick J Gajderowicz
Manager

NOTE: Test results are based on 100% accuracy. Test equipment is State of New Jersey, Bureau of Weights and Measures certified. Proof of certification available upon request.

STATUS OF METER AS RECEIVED

ACCURATE _____ HIGH _____ LOW X STOPPED _____ REPAIR _____ SCRAP X

STATUS OF METER AFTER REPAIR/ADJUSTMENT

ACCURATE _____ HIGH _____ LOW _____

X. BALANCE SHEET

1. Provide a comparative balance sheet for the historic test year-end and the preceding year-end.

Response: Please refer to Exhibit D X-1.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-1
Comparative Balance Sheet (Unaudited)
Water Operations

	7/31/2023	7/31/2022	Variance Comments
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ -	\$ -	
Restricted Cash	-	-	
Accounts Receivable, net	443,004	443,956	
Prepayments and other current assets	(7,443,014)	(6,154,558)	variance due to intercompany account
Total Current Assets	(7,000,010)	(5,710,602)	
<i>Property, Plant and Equipment, Net:</i>			
Property, Plant and Equipment - Cost	16,525,446	14,299,112	Capital investment
Property Plant and Equipment - Acc Dep	(3,942,497)	(3,644,179)	
Total PP&E	12,582,949	10,654,933	
<i>Regulatory and other non-current assets:</i>			
Regulatory Assets	64,017	138,843	Amortization of deferrals
Deferred Charges	293,068	303,772	
Other assets	66,293	74,587	
Total Reg & Other Non-Current Assets	423,377	517,202	
Total Assets	6,006,316	5,461,534	
<i>Liabilities:</i>			
Accounts Payable	\$ 329,594	\$ 553,556	
Accrued Taxes	1,528	277	
Accrued Interest	186	186	
Deposits	(2,055)	(690)	
Other Liabilities	1,451,429	1,584,191	
Deferred Income Taxes	352,769	370,321	
Contributions in aid of construction	1,220,399	1,247,084	
Advances in aid of construction	-	-	
Total Liabilities	3,353,849	3,754,925	
<i>Equity:</i>			
Current Year Net Income	32,322	196,618	
Equity	2,620,144	1,509,991	
Total Equity	2,652,467	1,706,609	
Total Equity and Liabilities	6,006,316	5,461,534	

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-1
Comparative Balance Sheet (Unaudited)
Wastewater Operations

	7/31/2023	7/31/2022	Variance Comments
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ -	\$ -	
Restricted Cash	-	-	
Accounts Receivable, net	568,509	612,531	
Prepayments and other current assets	(7,607,017)	(5,799,251)	variance due to intercompany account
Total Current Assets	(7,038,508)	(5,186,721)	
<i>Property, Plant and Equipment, Net:</i>			
Property, Plant and Equipment - Cost	23,572,197	21,951,418	Capital investment
Property Plant and Equipment - Acc Dep	(8,837,783)	(8,305,719)	
Total PP&E	14,734,414	13,645,699	
<i>Regulatory and other non-current assets:</i>			
Regulatory Assets	76,779	163,823	Amortization of deferrals
Deferred Charges	261,777	314,155	
Other assets	79,508	89,485	
Total Reg & Other Non-Current Assets	418,064	567,463	
Total Assets	8,113,970	9,026,441	
<i>Liabilities:</i>			
Accounts Payable	\$ 319,095	\$ 173,285	
Accrued Taxes	1,210	(14,141)	
Accrued Interest	184	184	
Deposits	5,434	4,216	
Other Liabilities	1,534,683	1,694,110	
Deferred Income Taxes	832,118	760,640	
Contributions in aid of construction	1,724,449	1,811,210	
Advances in aid of construction	-	-	
Total Liabilities	4,417,173	4,429,505	
<i>Equity:</i>			
Current Year Net Income	146,456	263,806	
Equity	3,550,342	4,333,131	
Total Equity	3,696,797	4,596,937	
Total Equity and Liabilities	8,113,970	9,026,441	

X. BALANCE SHEET

2. Provide a detail of other physical property, investments in affiliated companies and other investments.

Response: Not applicable.

X. BALANCE SHEET

3. Provide the amounts and purpose of special cash accounts as of the historic test year-end.

Response: Not applicable.

X. BALANCE SHEET

4. Describe the nature and amounts of notes receivable, accounts receivable from associated companies, and any other receivables, other than customers' accounts, greater than 15% of the total. Limit the explanation to variances greater than \$10,000.

Response: Not applicable. Intercompany balances are a net credit (payable) represented in Current Assets on the Balance Sheets provided in Exhibit D X-1.

X. BALANCE SHEET

5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written-off in each of the last 3 years.

Response: Please refer to Exhibit D X-5.

Community Utilities of Pennsylvania Inc.

Response to 53.53 Exhibit D X-5

Uncollectible Reserve

Water Operations

	12/31/2022 Reserve Water	12/31/2021 Reserve Water	12/31/2020 Reserve Water
Reserve Balance	249,163	200,079	151,851

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-5
Uncollectible Reserve
Wastewater Operations

	12/31/2022 Reserve Wastewater	12/31/2021 Reserve Wastewater	12/31/2020 Reserve Wastewater
Reserve Balance	75,123	101,027	80,762

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-5
Method & Rate of Accrual
Water Operations

Uncollectible/Bad debt accruals are based on the below A/R aging categories and the associated percentages:

0-30 days balances are accrued at .25%

31-60 days balances are accrued at .50%

61-90 days balances are accrued at 1.00%

91-180 days balances are accrued at 20.00%

181+ day balances are accrued at 85.00%

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-5
Method & Rate of Accrual
Wastewater Operations

Uncollectible/Bad debt accruals are based on the below A/R aging categories and the associated percentages:

0-30 days balances are accrued at .25%

31-60 days balances are accrued at .50%

61-90 days balances are accrued at 1.00%

91-180 days balances are accrued at 20.00%

181+ day balances are accrued at 85.00%

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit DX-5
Amounts Accrued
Water Operations

	12/31/2022 Written Off Water	12/31/2021 Written Off Water	12/31/2020 Written Off Water
Accrued Amount	(31,157)	111,810	113,156

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit DX-5
Amounts Accrued
Wastewater Operations

	12/31/2022 Written Off Wastewater	12/31/2021 Written Off Wastewater	12/31/2020 Written Off Wastewater
Accrued Amount	4,827	19,235	(2,745)

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit DX-5
Amount Written Off
Water Operations

	12/31/2022 Written Off Water	12/31/2021 Written Off Water	12/31/2020 Written Off Water
Written Off	134,064	393	9,067

Community Utilities of Penn: Community Utilities of Pennsylvania Inc.

Response to 53.53 Exhibit DX-5

Amount Written Off

Wastewater Operations

	12/31/2022 Written Off Wastewater	12/31/2021 Written Off Wastewater	12/31/2020 Written Off Wastewater
Written Off	8,512	(326)	1,332

X. BALANCE SHEET

6. Provide a list of prepayments and give an explanation of special prepayments.

Response: Not applicable.

X. BALANCE SHEET

7. Break down and explain in detail any significant items, greater than 15% of the total, in the current assets account listed on the balance sheet. Limit the explanation to variances greater than \$10,000.

Response: Please refer to Exhibit D X-1.

X. BALANCE SHEET

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to affect or will at a later date affect the operating account supplying:

a. Origin of these accounts.

Response: Please refer to Exhibit D X-8.

b. Probable changes to this account in the near future.

Response: Please refer to Exhibit D X-8.

c. Amortization of these accounts currently charged to operations or to be charged in the near future.

Response: Please refer to Exhibit D X-8.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D X-8
Deferred Assets

Water Operations

Calculations												
Asset Number	Asset Description	Start Date	Current Cost	Cost Account	Accumulated Depreciation	Net Book Value	Life Months	Rate	End Period	End Year	Months remaining	Monthly Expense
1011415	WTR-PERMITS	10/16/2018	5,107.09	181002	2,469.47	2,637.62	120	10.00%	10/31/2028	2028	62	43
1011554	DEF CHGS-TANK MAINT&REP	11/14/2018	11,037.50	181002	10,486.65	550.85	60	20.00%	11/30/2023	2023	3	184
1012228	DEF CHGS-OTHER WTR & SW	11/18/2019	5,411.73	181006	5,074.05	337.68	48	25.00%	11/30/2023	2023	4	113
1012242	TANK 1 AND 2 ROV	12/10/2019	6,900.00	181002	5,062.21	1,837.79	60	20.00%	12/31/2024	2024	16	115
1012283	DEF CHGS-OTHER WTR & SW	01/31/2020	5,819.91	181006	4,170.95	1,648.96	60	20.00%	1/31/2025	2025	18	97
1012503	METER READING - SENSUS SUPPORT	05/29/2020	5,736.43	181006	388.39	5,348.04	576	2.08%	5/31/2068	2068	538	10
1012766	TANKS, STANDPIPE MAINT INSPECTIONS	12/21/2020	6,900.00	181002	3,680.00	3,220.00	60	20.00%	12/31/2025	2025	29	115
1012767	TANKS, STANDPIPE MAINT INSPECTIONS	12/21/2020	6,900.00	181002	3,680.00	3,220.00	60	20.00%	12/31/2025	2025	29	115
1012840	SUPP 12967 INV 176715	10/15/2020	0.12	181007	0.09	0.03	36	33.33%	10/31/2023	2023	2	0
1012841	SUPP 12967 INV 175334	08/11/2020	48.49	181007	48.49	0.00	36	33.33%	8/31/2023	2023	0	1
1012842	SUPP 12967 INV 176715	10/15/2020	65.54	181007	61.88	3.66	36	33.33%	10/31/2023	2023	2	2
1016391	MPPPO Westgate Rogers Hydrant Annual Painting Deferred 2023	06/15/2023	3,645.00	181002	30.38	3,614.62	240	5.00%	6/30/2043	2043	238	15
1016392	MPPPO PEUI Rogers Hydrant Annual Painting Deferred 2023	06/15/2023	9,180.00	181002	76.50	9,103.50	240	5.00%	6/30/2043	2043	238	38
1016400	MPPPO Tamiment Rogers Hydrant Annual Painting Deferred 2023	06/15/2023	4,320.00	181002	36.00	4,284.00	240	5.00%	6/30/2043	2043	238	18

Wastewater Operations

Calculations												
Asset Number	Asset Description	Start Date	Current Cost	Cost Account	Accumulated Depreciation	Net Book Value	Life Months	Rate	End Period	End Year	Months remaining	Monthly Expense
1012125	DEF CHGS-OTHER WTR & SW	10/10/2019	20,500.00	181006	15,725.13	4,774.87	60	20.00%	10/31/2024	2024	14	342
1012126	DEF CHGS-OTHER WTR & SW	10/07/2019	41,000.00	181006	31,450.14	9,549.86	60	20.00%	10/31/2024	2024	14	683
1012133	DEF CHGS-OTHER WTR & SW	10/10/2019	24,600.00	181006	18,870.11	5,729.89	60	20.00%	10/31/2024	2024	14	410
1012384	DEF CHGS-TANK MAINT&REP	03/04/2020	4,100.00	181002	2,802.29	1,297.71	60	20.00%	3/31/2025	2025	19	68
1012477	DEF CHGS-OTHER WTR & SW	05/26/2020	24,600.00	181006	15,991.68	8,608.32	60	20.00%	5/31/2025	2025	22	410
1012494	DEF CHGS-TANK MAINT&REP	05/15/2020	12,300.00	181002	7,995.84	4,304.16	60	20.00%	5/31/2025	2025	21	205
1012762	TANKS, FILTER, SPHEROID, STANDPIPE MAINT INSPECTIONS	12/21/2020	16,400.00	181002	8,746.64	7,653.36	60	20.00%	12/31/2025	2025	29	273
1012764	TANKS, FILTER, SPHEROID, STANDPIPE MAINT INSPECTIONS	12/21/2020	8,200.00	181002	4,373.35	3,826.65	60	20.00%	12/31/2025	2025	29	137
1012974	GHD PERMIT	02/28/2021	4,944.74	181002	2,472.34	2,472.40	60	20.00%	2/28/2026	2026	31	82
1012975	GHD PERMIT	02/28/2021	4,171.50	181002	2,085.78	2,085.72	60	20.00%	2/28/2026	2026	31	70
1014615	PEUI Methanol Tank Inspection per DEP	02/23/2023	1,850.00	181015	184.98	1,665.02	60	20.00%	2/29/2028	2028	55	31
1013811	Reclass Tamiment CWIP and amortize over 11 years	01/31/2022	439,920.48	181015	63,321.88	376,598.60	132	9.09%	1/31/2033	2033	114	3,333

X. BALANCE SHEET

9. Explain the nature of accounts payable to associated companies. Provide a breakdown by category.

Response: The intercompany accounts payable accounts reflect the net of cash receipts and disbursements made by Water Service Corporation (“WSC”) on behalf of CUPA over time. Please see below for balances as of the end of the Historic Test Year.

Account	Account Description	G/L	G/L
		Water	Sewer
113603	Intercompany Automatic Account	(7,663,157.37)	(7,614,900.29)
233002	Intercompany Trade Accounts Payable - USD	(1,419,712.76)	(1,496,644.99)

X. BALANCE SHEET

10. Provide breakdown and explanation of other deferred credits as to their origin and disposition policy, for example, amortization.

Response: Please see Supplement to Schedule B-23 and the testimony of CUPA witness Gray for details of the regulatory liability for the low-income program.

X. BALANCE SHEET

11. Provide an explanation and method of funding of any reserves, other than depreciation and bad debt appearing on historic balance sheet.

Response: Not applicable. There are no specific reserves to be funded other than ongoing accruals in the normal course of business.

X. BALANCE SHEET

12. Provide an analysis of unappropriated retained earnings for the historic test year and 2 preceding years.

Response: Please refer to Exhibit D X-12.

Community Utilities of Pennsylvania Inc.
 Response to 53.53 Exhibit D X-12
 Retained Earnings
 Water and Wastewater Operations

	<u>7/31/2023</u>	<u>6/30/2023</u>	<u>5/31/2023</u>	<u>4/30/2023</u>	<u>3/31/2023</u>	<u>2/28/2023</u>	<u>1/31/2023</u>	<u>12/31/2022</u>	<u>11/30/2022</u>	<u>10/31/2022</u>	<u>9/30/2022</u>	<u>8/31/2022</u>
Retained Earnings - Water	\$ (916,769)	\$ (905,282)	\$ (938,393)	\$ (929,383)	\$ (921,685)	\$ (969,279)	\$ (934,622)	\$ (818,452)	\$ (978,411)	\$ (947,548)	\$ (962,089)	\$ (987,826)
Retained Earnings - Wastewater	\$ (3,143,043)	\$ (3,077,577)	\$ (3,166,810)	\$ (3,152,022)	\$ (3,106,114)	\$ (3,133,849)	\$ (3,023,000)	\$ (3,062,582)	\$ (3,250,831)	\$ (3,210,331)	\$ (3,155,917)	\$ (3,143,383)

Community Utilities of Pennsylvania Inc.
 Response to 53.53 Exhibit D X-12
 Retained Earnings
 Water and Wastewater Operations

	<u>7/31/2022</u>	<u>6/30/2022</u>	<u>5/31/2022</u>	<u>4/30/2022</u>	<u>3/31/2022</u>	<u>2/28/2022</u>	<u>1/31/2022</u>	<u>12/31/2021</u>	<u>11/30/2021</u>	<u>10/31/2021</u>	<u>9/30/2021</u>	<u>8/31/2021</u>
Retained Earnings - Water	\$ (932,213)	\$ (817,734)	\$ (848,437)	\$ (815,136)	\$ (768,682)	\$ (790,555)	\$ (749,586)	\$ (843,797)	\$ (938,966)	\$ (890,071)	\$ (882,502)	\$ (954,927)
Retained Earnings - Wastewater	\$ (3,081,880)	\$ (2,993,249)	\$ (3,009,945)	\$ (2,938,411)	\$ (2,859,317)	\$ (2,861,650)	\$ (2,893,562)	\$ (2,709,873)	\$ (3,015,591)	\$ (3,000,190)	\$ (2,956,294)	\$ (3,019,050)

X. BALANCE SHEET

13. Describe the purpose of any advances made by the company to its parent corporation and describe all terms and conditions associated with such advances, including an estimate of future advances or repayments that are expected to occur.

Response: Not applicable.

XI. OTHER DATA

1. Provide the company's monthly balance sheets and income statements for each month of the historic and future test year.

Response: Please refer to Exhibit D XI-1 for historical data. Future test year data is not yet available.

Community Utilities of Pennsylvania Inc.
Response to Exhibit D XI-1
Monthly Balance Sheet (Unaudited)
Water Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021	
Current Assets:																									
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	443,004	448,004	429,813	401,783	404,138	406,574	416,071	405,858	412,623	423,473	436,688	450,667	443,971	432,191	413,700	429,877	429,291	393,094	382,999	380,131	344,252	361,297	366,221	343,730	343,730
Prepayments and other current assets	(7,443,014)	(7,441,137)	(7,362,256)	(7,372,554)	(7,419,078)	(7,396,309)	(7,436,979)	(7,303,989)	(6,936,781)	(6,815,823)	(6,586,677)	(6,451,117)	(6,154,845)	(6,063,972)	(5,961,042)	(5,995,179)	(6,022,299)	(6,036,665)	(6,040,546)	(5,859,617)	(5,615,457)	(5,510,971)	(5,390,098)	(4,936,593)	(4,936,593)
Total Current Assets	(7,000,010)	(6,993,132)	(6,932,443)	(6,970,770)	(7,014,940)	(6,989,735)	(7,020,908)	(6,898,131)	(6,524,158)	(6,392,350)	(6,149,989)	(6,000,449)	(5,710,875)	(5,631,781)	(5,547,342)	(5,565,302)	(5,593,008)	(5,643,571)	(5,657,546)	(5,479,485)	(5,271,205)	(5,149,674)	(5,023,877)	(4,592,863)	
Property, Plant and Equipment, Net:																									
Property, Plant and Equipment - Cost	16,525,446	16,481,993	16,363,562	16,271,452	16,218,005	16,107,187	16,064,598	15,966,723	15,535,593	15,099,775	14,988,908	14,389,462	14,299,157	13,848,884	13,618,221	13,523,658	13,455,441	13,350,632	13,291,839	13,243,270	13,083,005	12,967,602	12,883,700	12,625,692	
Property Plant and Equipment - Acc Dep	(3,942,497)	(3,915,465)	(3,898,003)	(3,869,522)	(3,839,194)	(3,810,085)	(3,781,683)	(3,739,255)	(3,706,082)	(3,683,766)	(3,657,777)	(3,648,710)	(3,644,179)	(3,626,725)	(3,657,687)	(3,642,916)	(3,639,052)	(3,630,088)	(3,606,340)	(3,590,157)	(3,583,462)	(3,577,211)	(3,566,118)	(3,625,052)	
Total PP&E	12,582,949	12,566,528	12,465,559	12,401,930	12,378,811	12,297,102	12,282,915	12,227,469	11,829,511	11,416,009	11,331,131	10,740,752	10,654,978	10,222,159	9,960,534	9,880,742	9,816,389	9,720,544	9,685,499	9,653,113	9,499,543	9,390,391	9,317,583	9,000,640	
Regulatory and other non-current assets:																									
Regulatory Assets	64,017	67,617	71,263	74,815	78,379	81,983	85,583	89,381	124,553	128,116	131,716	135,271	138,843	137,579	114,755	114,755	114,755	102,045	91,587	67,876	227,524	173,312	175,492	175,452	
Deferred Charges	293,068	295,449	280,685	282,995	285,305	287,614	289,924	297,220	294,544	296,853	299,163	301,473	303,782	306,096	308,409	310,722	313,035	315,349	317,662	319,952	322,220	324,488	326,756	329,024	331,292
Other assets	66,293	67,307	68,357	69,952	70,823	71,904	72,416	70,497	71,417	71,864	72,852	73,765	74,587	75,243	76,769	77,942	78,947	80,118	81,261	82,220	83,388	84,429	85,429	86,429	87,429
Total Reg. & Other Non-Current Assets	423,377	430,373	420,905	427,762	434,507	441,501	447,922	457,098	490,514	496,834	503,732	510,509	517,212	518,917	499,933	503,420	506,738	497,512	490,510	270,048	431,668	378,261	382,288	298,623	
Total Assets	6,006,316	6,003,769	5,954,022	5,858,921	5,798,378	5,748,868	5,709,929	5,786,436	5,795,867	5,520,492	5,684,873	5,250,811	5,461,316	5,109,295	4,913,126	4,818,860	4,730,119	4,574,484	4,518,463	4,443,676	4,660,006	4,618,978	4,675,993	4,706,400	
Liabilities:																									
Accounts Payable	\$ 329,594	\$ 347,808	\$ 359,814	\$ 329,051	\$ 298,638	\$ 296,282	\$ 318,214	\$ 516,823	\$ 457,550	\$ 204,077	\$ 612,081	\$ 179,312	\$ 553,557	\$ 367,656	\$ 180,077	\$ 179,712	\$ 163,905	\$ 162,359	\$ 143,699	\$ 126,948	\$ 197,295	\$ 131,135	\$ 239,527	\$ 258,717	
Accrued Taxes	1,528	(1,129)	(3,723)	(6,269)	(7,656)	(11,168)	(12,553)	(13,942)	(10,334)	(12,583)	(14,967)	(975)	276	(2,269)	(4,500)	(6,919)	(9,653)	(10,665)	(12,042)	(14,396)	(11,714)	(14,004)	(16,322)	(4,408)	
Accrued Interest	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	188	188	188	188	
Deposits	(2,055)	(1,689)	(1,990)	(551)	(352)	(592)	(566)	(616)	(617)	(618)	(1,837)	(522)	(690)	(633)	(976)	(711)	(786)	(579)	(1,077)	1,681	2,124	2,014	(1,036)	(1,056)	
Other Liabilities	1,451,429	1,453,506	1,452,692	1,452,608	1,449,069	1,457,671	1,460,820	1,460,202	1,484,587	1,483,374	1,482,058	1,482,502	1,584,252	1,584,469	1,586,301	1,581,146	1,581,425	1,475,902	1,475,425	1,498,710	1,494,677	1,497,380	1,500,301	1,517,900	
Deferred Income Taxes	352,769	352,757	352,552	352,549	352,582	352,554	352,547	353,368	370,347	370,343	370,341	370,342	370,340	370,342	370,313	370,303	371,446	371,438	371,433	371,426	373,492	373,490	373,491	373,494	
Contributions in aid of construction	1,220,399	1,222,983	1,225,566	1,228,149	1,230,733	1,229,062	1,231,636	1,234,211	1,236,785	1,239,360	1,241,935	1,244,509	1,247,084	1,249,658	1,252,233	1,254,807	1,257,382	1,259,956	1,262,531	1,265,105	1,267,680	1,270,254	1,272,829	1,275,403	
Advances in aid of construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	3,353,849	3,374,422	3,385,097	3,355,724	3,323,200	3,323,995	3,350,284	3,550,233	3,538,505	3,284,140	3,689,797	3,275,353	3,755,005	3,569,410	3,383,634	3,378,525	3,363,906	3,258,597	3,240,155	3,249,660	3,323,741	3,260,457	3,368,978	3,420,239	
Equity:																									
Current Year Net Income	32,322	20,835	53,947	44,937	37,239	84,832	50,175	82,852	242,811	211,948	226,489	252,226	196,613	82,134	112,837	79,536	33,082	54,955	13,986	(97,490)	(2,320)	(51,216)	(58,785)	13,640	
Equity	2,620,144	2,608,511	2,514,977	2,458,261	2,437,939	2,340,041	2,309,470	2,153,351	2,014,551	2,024,404	1,768,588	1,723,233	1,509,697	1,457,751	1,416,654	1,360,800	1,333,131	1,260,932	1,264,321	1,291,505	1,338,585	1,409,736	1,365,799	1,272,521	
Total Equity	2,652,467	2,629,346	2,568,924	2,503,198	2,475,178	2,424,873	2,359,645	2,236,203	2,257,362	2,236,352	1,995,077	1,975,458	1,706,311	1,539,885	1,529,491	1,440,336	1,366,214	1,315,887	1,278,307	1,194,015	1,336,265	1,358,521	1,307,014	1,286,161	
Total Equity and Liabilities	6,006,316	6,003,769	5,954,022	5,858,921	5,798,378	5,748,868	5,709,929	5,786,436	5,795,867	5,520,492	5,684,873	5,250,811	5,461,316	5,109,295	4,913,126	4,818,860	4,730,119	4,574,484	4,518,463	4,443,676	4,660,006	4,618,978	4,675,993	4,706,400	

Community Utilities of Pennsylvania Inc.
Response to Exhibit D XI-1
Monthly Balance Sheet (Unaudited)
Wastewater Operations

	7/31/2023	6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023	12/31/2022	11/30/2022	10/31/2022	9/30/2022	8/31/2022	7/31/2022	6/30/2022	5/31/2022	4/30/2022	3/31/2022	2/28/2022	1/31/2022	12/31/2021	11/30/2021	10/31/2021	9/30/2021	8/31/2021	
Current Assets:																									
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	568,509	546,041	555,533	565,640	565,901	581,292	569,625	559,196	567,012	579,563	588,146	595,042	612,516	641,381	603,072	620,961	631,698	699,108	624,546	552,274	645,840	606,375	540,363	607,304	607,304
Prepayments and other current assets	(7,607,017)	(7,601,107)	(7,488,819)	(7,450,940)	(7,444,662)	(7,289,894)	(7,338,771)	(7,179,271)	(6,736,778)	(6,591,707)	(6,316,880)	(6,154,297)	(5,798,964)	(5,689,975)	(5,566,526)	(5,607,469)	(5,639,995)	(5,652,311)	(5,656,965)	(5,439,968)	(5,147,837)	(5,022,522)	(4,877,554)	(4,333,643)	(4,333,643)
Total Current Assets	(7,038,508)	(7,055,066)	(6,933,286)	(6,885,300)	(6,878,761)	(6,708,703)	(6,769,146)	(6,620,075)	(6,169,766)	(6,012,144)	(5,728,734)	(5,559,255)	(5,186,448)	(5,048,594)	(4,963,454)	(4,986,508)	(5,008,296)	(4,953,203)	(5,032,418)	(4,887,694)	(4,501,997)	(4,416,146)	(4,337,191)	(3,726,339)	(3,726,339)
Property, Plant and Equipment, Net:																									
Property, Plant and Equipment - Cost	23,572,197	23,444,069	23,430,774	23,371,786	23,283,011	23,240,516	23,137,549	23,092,354	22,861,663	22,543,353	22,274,961	22,119,979	21,951,373	21,743,217	21,701,135	21,673,747	21,632,320	21,523,221	21,551,949	22,027,620	21,553,898	21,372,104	21,260,095	20,948,117	20,948,117
Property Plant and Equipment - Acc Dep	(8,837,783)	(8,793,603)	(8,753,779)	(8,710,456)	(8,665,778)	(8,620,835)	(8,575,171)	(8,505,326)	(8,454,663)	(8,413,294)	(8,368,704)	(8,326,902)	(8,305,719)	(8,264,883)	(8,227,817)	(8,205,239)	(8,174,192)	(8,144,077)	(8,103,005)	(8,138,770)	(8,099,664)	(8,060,580)	(8,021,269)	(8,012,671)	(8,012,671)
Total PP&E	14,734,414	14,650,466	14,676,996	14,661,330	14,617,233	14,619,681	14,562,378	14,587,028	14,407,000	14,130,058	13,906,257	13,793,077	13,645,655	13,478,334	13,473,318	13,468,508	13,458,128	13,379,144	13,448,944	13,888,850	13,454,234	13,311,524	13,238,826	12,935,446	12,935,446
Regulatory and other non-current assets:																									
Regulatory Assets	76,779	81,105	85,370	89,743	94,109	98,430	102,758	106,966	146,403	150,767	155,095	159,468	163,823	168,181	140,703	140,690	140,690	125,445	112,903	81,407	124,782	59,766	62,378	62,342	62,342
Deferred Charges	261,777	264,111	268,844	273,578	278,311	283,045	285,928	296,598	295,334	300,036	304,739	309,442	314,144	318,851	323,558	328,265	332,972	337,679	342,386	107,196	110,093	112,991	115,889	118,786	118,786
Other assets	79,508	80,732	82,608	83,909	85,037	86,330	86,948	84,366	85,471	86,081	87,276	88,450	89,485	90,322	92,215	93,530	94,793	96,048	97,305	98,339	99,852	99,877	101,100	-	-
Total Reg & Other Non-Current Assets	418,064	425,948	436,822	447,230	457,457	467,805	475,634	487,930	527,208	536,885	547,110	557,359	567,453	577,355	556,476	562,485	568,454	559,173	552,594	286,941	334,727	272,634	279,367	181,129	181,129
Total Assets	8,113,970	8,021,348	8,180,531	8,223,260	8,195,929	8,378,784	8,268,866	8,454,883	8,764,442	8,654,800	8,724,633	8,791,182	9,026,659	9,007,094	9,066,340	9,044,485	9,018,286	8,985,114	8,969,120	9,288,098	9,286,964	9,168,011	9,181,001	9,390,235	9,390,235
Liabilities:																									
Accounts Payable	\$ 319,095	\$ 273,053	\$ 247,637	\$ 245,674	\$ 240,106	\$ 297,288	\$ 224,520	\$ 349,469	\$ 414,647	\$ 352,191	\$ 217,821	\$ 217,171	\$ 173,284	\$ 182,981	\$ 178,122	\$ 173,575	\$ 193,033	\$ 182,896	\$ 156,882	\$ 437,543	\$ 180,167	\$ 157,116	\$ 157,599	\$ 157,181	\$ 157,181
Accrued Taxes	1,210	(1,987)	(5,120)	(8,155)	(8,146)	(13,855)	(15,325)	(16,984)	(33,283)	(35,949)	(38,847)	(12,358)	(14,140)	(14,866)	(17,535)	(20,452)	(23,728)	(23,487)	(25,939)	(28,421)	(52,465)	(55,638)	(58,849)	(8,879)	(8,879)
Accrued Interest	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	184	187	186	186	186
Deposits	5,434	6,176	5,147	3,804	4,587	4,477	4,761	4,495	4,343	4,342	4,381	4,442	4,216	4,763	4,223	4,675	4,668	4,442	3,813	7,607	12,002	7,968	3,453	3,785	3,785
Other Liabilities	1,534,683	1,537,179	1,536,156	1,536,104	1,531,889	1,530,550	1,567,644	1,575,487	1,574,289	1,572,901	1,571,335	1,571,934	1,694,049	1,694,419	1,696,747	1,690,362	1,690,814	1,586,007	1,563,359	1,598,326	1,588,960	1,579,589	1,592,550	1,588,633	1,588,633
Deferred Income Taxes	832,118	832,101	831,886	831,850	831,866	831,833	831,823	832,889	760,639	760,631	760,628	760,625	760,621	760,621	760,584	760,576	761,946	761,941	761,937	761,932	781,318	781,315	781,317	781,321	781,321
Contributions in aid of construction	1,724,449	1,731,679	1,738,909	1,746,139	1,753,369	1,760,599	1,767,830	1,775,060	1,782,290	1,789,520	1,796,750	1,803,980	1,811,210	1,818,441	1,825,671	1,832,901	1,840,131	1,847,361	1,854,591	1,861,821	1,869,052	1,876,282	1,883,512	1,890,742	1,890,742
Advances in aid of construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	4,417,173	4,378,384	4,354,800	4,355,600	4,353,856	4,411,077	4,381,437	4,520,600	4,503,110	4,443,821	4,312,252	4,345,979	4,429,425	4,446,543	4,447,996	4,441,822	4,467,048	4,359,344	4,314,828	4,638,992	4,379,219	4,346,818	4,359,767	4,412,968	4,412,968
Equity:																									
Current Year Net Income	146,456	80,989	170,222	155,434	109,526	137,261	26,412	244,512	432,762	392,261	337,848	325,314	263,811	175,180	191,876	120,341	41,248	43,580	75,492	(354,897)	(49,179)	(64,579)	(108,475)	(45,720)	(45,720)
Equity	3,550,342	3,561,975	3,655,509	3,712,225	3,732,547	3,830,446	3,861,017	3,689,771	3,828,571	3,818,718	4,074,534	4,119,889	4,333,424	4,385,371	4,426,467	4,482,322	4,509,990	4,582,190	4,578,800	5,004,003	4,956,923	4,885,772	4,929,709	5,022,987	5,022,987
Total Equity	3,696,797	3,642,964	3,825,731	3,867,660	3,842,073	3,967,707	3,887,429	3,934,283	4,261,333	4,210,979	4,412,381	4,445,203	4,597,235	4,560,551	4,618,343	4,602,663	4,551,238	4,625,770	4,654,292	4,649,106	4,907,744	4,821,193	4,821,234	4,977,267	4,977,267
Total Equity and Liabilities	8,113,970	8,021,348	8,180,531	8,223,260	8,195,929	8,378,784	8,268,866	8,454,883	8,764,442	8,654,800	8,724,633	8,791,182	9,026,659	9,007,094	9,066,340	9,044,485	9,018,286	8,985,114	8,969,120	9,288,098	9,286,964	9,168,011	9,181,001	9,390,235	9,390,235

XI. OTHER DATA

2. Supply a copy of internal and independent audit reports of the historic test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response: No internal or independent audit reports of CUPA are available. Please refer to Exhibit D VII-15 for prior calendar year independent audit report of CUPA parent CRU US. The information will be treated in a confidential manner as set forth in 52 Pa. Code § 5.423.

XI. OTHER DATA

3. Provide all monthly or quarterly, or both, budget variance reports to management, or the board of directors, or both, submitted during the past year. Please provide the most recent detailed budget variance report which the company compiled, and update as additional reports are issued.

Response: Please refer to Exhibit D XI-3.

PA
BU: SVP North
Owner: Rob G.
Date: 08/31/2022
Currency: 000s USD

Approved Budget	2022
Revenue	6,000
Total Operating Expenses	3,562
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	151
Corporate Allocation	675
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	2,287
Depreciation And Amortization	620

Current Forecast	2022
Revenue	6,072
Total Operating Expenses	3,856
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	150
Corporate Allocation	680
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	2,066
Depreciation And Amortization	673

Variance to Budget	2022
Revenue	72
Fuel And Utility	(46)
Chemicals	(52)
Employee Benefits	26
Insurance	14
IT Expenses	3
Miscellaneous Expense	(80)
Office Expense	11
Outside Services	(54)
Travel	(5)
Fleet	(25)
Testing	5
Regulatory Expenses	(1)
Rent	(1)
Salaries	(44)
Capitalized Time	(22)
Plant And System Maintenance	(29)
Services	5
Intercompany Expense	-
Total Operating Expenses	(294)
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	1
Corporate Allocation	(5)
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	(221)
Depreciation And Amortization	(53)

2022

2022
YTD results (consumption favorability)
YTD results driven by Tamiment rate increases
Variance driven by prior year invoice catch-ups
Bad Debt
Variance due to increased legal expense
Variance primarily driven by increased fuel costs and vehicle repairs
Adjustment for On-Call pay policy change and general update to OT
Variance primarily driven by increased repair/maintenance expense

PA
BU: SVP North
Owner: Rob G.
Date: 09/30/2022
Currency: 000s USD

Approved Budget		2022	
Revenue		6,000	
Total Operating Expenses		3,562	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		151	
Corporate Allocation		675	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		2,287	
Depreciation And Amortization		620	
Current Forecast		2022	2022
Revenue		6,099	
Total Operating Expenses		3,874	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		151	
Corporate Allocation		680	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		2,074	
Depreciation And Amortization		655	
Variance to Budget		2022	2022
Revenue		100	YTD results (consumption favorability)
Total Operating Expenses		(312)	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		(0)	
Corporate Allocation		(5)	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		(213)	
		-9%	
Depreciation And Amortization		(35)	

PA
BU: SVP North
Owner: Rob G.
Date: 09/30/2022
Currency: 000s USD

Prior Forecast	2022
Revenue	6,072
Total Operating Expenses	3,856
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	150
Corporate Allocation	680
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	2,066
Depreciation And Amortization	673

Variance to Prior Forecast	2022
Revenue	27
Fuel And Utility	(7)
Chemicals	2
Employee Benefits	(0)
Insurance	(2)
IT Expenses	(0)
Miscellaneous Expense	(4)
Office Expense	1
Outside Services	(9)
Travel	(3)
Fleet	(0)
Testing	2
Regulatory Expenses	(6)
Rent	0
Salaries	2
Capitalized Time	(3)
Plant And System Maintenance	10
Services	(0)
Intercompany Expense	-
Total Operating Expenses	(18)
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	(1)
Corporate Allocation	(0)
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	9
Depreciation And Amortization	18

2022
MTD results
MTD results driven by Tamiment rate increases
MTD results
Variance driven by bad debt
MTD results for legal expense
MTD results

PA
BU: SVP North
Owner: Rob G.
Date: 10/31/2022
Currency: 000s USD

Approved Budget	2022
Revenue	6,000
Total Operating Expenses	3,562
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	151
Corporate Allocation	675
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	2,287
Depreciation And Amortization	620

Current Forecast	2022
Revenue	6,029
Total Operating Expenses	3,961
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	154
Corporate Allocation	692
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	1,915
Depreciation And Amortization	665

Variance to Budget	2022
Revenue	29
Fuel And Utility	(52)
Chemicals	(42)
Employee Benefits	24
Insurance	14
IT Expenses	4
Miscellaneous Expense	(113)
Office Expense	19
Outside Services	(73)
Travel	(9)
Fleet	(27)
Testing	(3)
Regulatory Expenses	(6)
Rent	(1)
Salaries	(70)
Capitalized Time	(24)
Plant And System Maintenance	(44)
Services	4
Intercompany Expense	-
Total Operating Expenses	(399)
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	(3)
Corporate Allocation	(17)
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	(372)
	-16%
Depreciation And Amortization	(46)

2022

2022
YTD results (consumption favorability)
YTD results driven by Tamiment rate increases
Variance driven by prior year invoice catch-ups
Bad Debt
Variance due to increased legal expense
Variance primarily driven by increased fuel costs and vehicle repairs
Adjustment for On-Call pay policy change and general update to OT
Variance primarily driven by increased repair/maintenance expense

PA
BU: SVP North
Owner: Rob G.
Date: 10/31/2022
Currency: 000s USD

Prior Forecast	2022
Revenue	6,099
Total Operating Expenses	3,874
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	151
Corporate Allocation	680
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	2,074
Depreciation And Amortization	655

Variance to Prior Forecast	2022
Revenue	(70)
Fuel And Utility	1
Chemicals	8
Employee Benefits	(1)
Insurance	2
IT Expenses	1
Miscellaneous Expense	(30)
Office Expense	6
Outside Services	(9)
Travel	(1)
Fleet	(2)
Testing	(9)
Regulatory Expenses	1
Rent	0
Salaries	(28)
Capitalized Time	1
Plant And System Maintenance	(26)
Services	(0)
Intercompany Expense	-
Total Operating Expenses	(87)
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	(3)
Corporate Allocation	(12)
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	(160)
Depreciation And Amortization	(10)

2022
Forecasted refund of Low-Income rate variance
MTD results
Bad debt and penalties/fines
MTD results for legal expense
MTD results (sludge hauling & repairs/main breaks)

PA
BU: SVP North
Owner: Rob G.
Date: 11/30/2022
Currency: 000s USD

Approved Budget	2022
Revenue	6,000
Total Operating Expenses	3,562
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	151
Corporate Allocation	675
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	2,287
Depreciation And Amortization	620

Current Forecast	2022
Revenue	6,037
Total Operating Expenses	3,957
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	156
Corporate Allocation	692
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	1,924
Depreciation And Amortization	659

Variance to Budget	2022
Revenue	38
Fuel And Utility	(47)
Chemicals	1
Employee Benefits	(0)
Insurance	14
IT Expenses	4
Miscellaneous Expense	(114)
Office Expense	19
Outside Services	(76)
Travel	(9)
Fleet	(30)
Testing	(13)
Regulatory Expenses	(5)
Rent	(1)
Salaries	(89)
Capitalized Time	(24)
Plant And System Maintenance	(29)
Services	4
Intercompany Expense	-
Total Operating Expenses	(395)
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	(5)
Corporate Allocation	(17)
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	(363)
	-16%
Depreciation And Amortization	(39)

Prior Forecast	2022
Revenue	6,029
Total Operating Expenses	3,961
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	154
Corporate Allocation	692
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	1,915
Depreciation And Amortization	665

2022
Revenue
Total Operating Expenses
Commission Ordered Adjustments
Taxes Other Than Income Taxes
Corporate Allocation
Ex-Budget (Actuals)
EBITDA (excluding OH allocations)
Depreciation And Amortization
YTD results (consumption favorability)
YTD results driven by Tamiment rate increases
Variance driven by prior year invoice catch-ups
Bad Debt & Fines
Variance due to increased legal expense
Variance primarily driven by increased fuel costs and vehicle repairs
Adjustment for On-Call pay policy change and general update to OT
Variance primarily driven by increased repair/maintenance expense

PA
 BU: SVP North
 Owner: Rob G.
 Date: 11/30/2022
 Currency: 000s USD

Variance to Prior Forecast	2022	2022
Revenue	8	Forecasted refund of Low-Income rate variance
Fuel And Utility	5	
Chemicals	43	Taking some YTD favorability instead of re-forecasting
Employee Benefits	(25)	
Insurance	(0)	
IT Expenses	(0)	
Miscellaneous Expense	(1)	Bad debt and penalties
Office Expense	(0)	
Outside Services	(3)	
Travel	0	
Fleet	(3)	
Testing	(11)	
Regulatory Expenses	1	
Rent	0	
Salaries	(19)	
Capitalized Time	0	
		MTD results (sludge hauling, weather/hurricane/fule & repairs/main breaks); Additional variance related to taking some of the YTD favorability vs re-forecasting
Plant And System Maintenance Services	16	
Intercompany Expense	(0)	
Total Operating Expenses	4	
Commission Ordered Adjustments	-	
Taxes Other Than Income Taxes	(2)	
Corporate Allocation	(0)	
Ex-Budget (Actuals)	-	
EBITDA (excluding OH allocations)	10	
Depreciation And Amortization	6	

PA
BU: SVP North
Owner: Rob G.
Date: 12/31/2022
Currency: 000s USD

Approved Budget	2022
Revenue	6,000
Total Operating Expenses	3,588
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	151
Corporate Allocation	675
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	2,261
Depreciation And Amortization	620

Current Forecast	2022
Revenue	5,969
Total Operating Expenses	3,925
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	164
Corporate Allocation	667
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	1,880
Depreciation And Amortization	674

Variance to Budget	2022
Revenue	(31)
Fuel And Utility	(45)
Chemicals	(8)
Employee Benefits	28
Insurance	14
IT Expenses	4
Miscellaneous Expense	(140)
Office Expense	12
Outside Services	(84)
Travel	(9)
Fleet	(31)
Testing	(17)
Regulatory Expenses	(4)
Rent	(1)
Salaries	(112)
Capitalized Time	(24)
Plant And System Maintenance Services	77
Intercompany Expense	4
Intercompany Expense	-
Total Operating Expenses	(337)
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	(13)
Corporate Allocation	8
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	(381)
Depreciation And Amortization	(54)

2022

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2022
YTD results (consumption favorability)

YTD results driven by Tamiment rate increases

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Bad Debt & Fines

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Variance due to increased legal expense

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Variance primarily driven by increased fuel costs and vehicle repairs

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Adjustment for On-Call pay policy change and general update to OT

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Variance primarily driven by favorability in deferred maintenance, preventive maintenance, main breaks, and landscaping

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PA
BU: SVP North
Owner: Anthony G.
Date: 01/31/2023
Currency: 000s USD

Approved Budget		2023	
Revenue		6,077	
Total Operating Expenses		4,100	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		157	
Corporate Allocation		743	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,820	
Depreciation And Amortization		695	
Current Forecast		2023	2023
Revenue		6,024	
Total Operating Expenses		4,092	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		157	
Corporate Allocation		743	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,776	
Depreciation And Amortization		700	
Variance to Budget		2023	2023
Revenue		(53)	Likely timing/profiling variance - will continue to monitor
Fuel And Utility		(4)	
Chemicals		9	Variance driven by 2022 expenses posted in Jan (will be backposted to P13 and reversed in Feb)
Employee Benefits		(17)	
Insurance		(0)	
IT Expenses		(1)	
Miscellaneous Expense		(2)	
Office Expense		(2)	
Outside Services		2	
Travel		(0)	
Fleet		(2)	
Testing		(0)	Timing variances
Regulatory Expenses		1	
Rent		0	
Salaries		24	
Capitalized Time		0	
Plant And System Maintenance		2	Timing variances (sewer rodding & sludge hauling)
Services		(0)	
Intercompany Expense		-	
Total Operating Expenses		9	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		0	
Corporate Allocation		0	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		(44)	
		-2%	
Depreciation And Amortization		(5)	

PA
BU: SVP North
Owner: Anthony G.
Date: 02/28/2023
Currency: 000s USD

Approved Budget		2023	
Revenue		6,077	
Total Operating Expenses		4,100	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		157	
Corporate Allocation		743	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,820	
Depreciation And Amortization		695	

Current Forecast		2023	2023
Revenue		6,017	
Total Operating Expenses		4,094	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		160	
Corporate Allocation		743	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,762	
Depreciation And Amortization		704	

Variance to Budget		2023	2023
Revenue		(60)	Likely timing/profiling variance - will continue to monitor
Fuel And Utility		3	
Chemicals		9	
Employee Benefits		(17)	
Insurance		1	
IT Expenses		(2)	
Miscellaneous Expense		21	Variance driven by bad debt
Office Expense		(4)	
Outside Services		(9)	
Travel		1	
Fleet		2	
Testing		0	
Regulatory Expenses		2	
Rent		0	
Salaries		(5)	
Capitalized Time		4	
Plant And System Maintenance		(0)	
Services		0	
Intercompany Expense		-	
Total Operating Expenses		6	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		(4)	
Corporate Allocation		0	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		(58)	
Depreciation And Amortization		-3%	

PA
BU: SVP North
Owner: Anthony G.
Date: 03/31/2023
Currency: 000s USD

Approved Budget	2023	
Revenue	6,077	
Total Operating Expenses	4,100	
Commission Ordered Adjustments	-	
Taxes Other Than Income Taxes	157	
Corporate Allocation	743	
Ex-Budget (Actuals)	-	
EBITDA (excluding OH allocations)	1,820	
Depreciation And Amortization	695	
Current Forecast	2023	2023
Revenue	5,936	
Total Operating Expenses	4,146	
Commission Ordered Adjustments	-	
Taxes Other Than Income Taxes	163	
Corporate Allocation	743	
Ex-Budget (Actuals)	-	
EBITDA (excluding OH allocations)	1,626	
Depreciation And Amortization	709	
Variance to Budget	2023	2023
Revenue	(142)	Low income participation (-\$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility	4	
Chemicals	0	
Employee Benefits	(17)	
Insurance	1	
IT Expenses	(3)	
Miscellaneous Expense	(14)	Variance driven by bad debt
Office Expense	(1)	
Outside Services	(5)	
Travel	(0)	
Fleet	(3)	
Testing	1	
Regulatory Expenses	3	
Rent	10	
Salaries	(24)	
Capitalized Time	7	
Plant And System Maintenance	(6)	
Services	(1)	
Intercompany Expense	-	
Total Operating Expenses	(46)	
Commission Ordered Adjustments	-	
Taxes Other Than Income Taxes	(6)	
Corporate Allocation	0	
Ex-Budget (Actuals)	-	
EBITDA (excluding OH allocations)	(194)	
	-11%	
Depreciation And Amortization	(14)	

PA
BU: SVP North
Owner: Anthony G.
Date: 04/30/2023
Currency: 000s USD

Approved Budget		2023	
Revenue		6,077	
Total Operating Expenses		4,100	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		157	
Corporate Allocation		743	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,820	
Depreciation And Amortization		695	

Current Forecast		2023	2023
Revenue		5,979	
Total Operating Expenses		4,104	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		164	
Corporate Allocation		750	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,710	
Depreciation And Amortization		713	

Variance to Budget		2023	2023
Revenue		(99)	Low income participation (-\$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility		9	
Chemicals		5	
Employee Benefits		(16)	
Insurance		2	
IT Expenses		(3)	
Miscellaneous Expense		(29)	Variance driven by bad debt
Office Expense		(1)	
Outside Services		1	
Travel		(1)	
Fleet		(2)	
Testing		2	
Regulatory Expenses		7	
Rent		10	
Salaries		(16)	
Capitalized Time		6	
Plant And System Maintenance		22	
Services		(0)	
Intercompany Expense		-	
Total Operating Expenses		(4)	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		(8)	
Corporate Allocation		(6)	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		(110)	
		-6%	
Depreciation And Amortization		(18)	

PA
BU: SVP North
Owner: Anthony G.
Date: 05/31/2023
Currency: 000s USD

Approved Budget		2023	
Revenue		6,077	
Total Operating Expenses		4,100	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		157	
Corporate Allocation		743	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,820	
Depreciation And Amortization		695	
Current Forecast		2023	2023
Revenue		5,987	
Total Operating Expenses		4,119	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		168	
Corporate Allocation		750	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,700	
Depreciation And Amortization		717	
Variance to Budget		2023	2023
Revenue		(90)	Low income participation (-\$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility		6	
Chemicals		5	
Employee Benefits		(41)	
Insurance		3	
IT Expenses		(4)	
Miscellaneous Expense		(35)	Variance driven by bad debt
Office Expense		(1)	
Outside Services		(0)	
Travel		(2)	
Fleet		(4)	
Testing		4	
Regulatory Expenses		8	
Rent		9	Reduction due to Dunkirk office rent
Salaries		(33)	
Capitalized Time		8	
Plant And System Maintenance		60	Variance driven by favorability in weather/hurricane/fuel (\$40k), deferred maint (\$11k), other plant/system maint (\$11k)
Services		(1)	
Intercompany Expense		-	
Total Operating Expenses		(19)	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		(12)	
Corporate Allocation		(6)	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		(120)	
		-7%	
Depreciation And Amortization		(21)	

PA
BU: SVP North
Owner: Anthony G.
Date: 06/30/2023
Currency: 000s USD

Approved Budget		2023	
Revenue		6,077	
Total Operating Expenses		4,100	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		157	
Corporate Allocation		743	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,820	
Depreciation And Amortization		695	

Current Forecast		2023	2023
Revenue		5,954	
Total Operating Expenses		4,144	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		171	
Corporate Allocation		750	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,639	
Depreciation And Amortization		720	

Variance to Budget		2023	2023
Revenue		(123)	Low income participation (-\$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility		(2)	
Chemicals		9	
Employee Benefits		(41)	
Insurance		4	
IT Expenses		(1)	
Miscellaneous Expense		(48)	Variance driven by bad debt
Office Expense		(1)	
Outside Services		(2)	
Travel		(2)	
Fleet		(2)	
Testing		2	
Regulatory Expenses		9	
Rent		7	Reduction due to Dunkirk office rent
Salaries		(48)	
Capitalized Time		13	
Plant And System Maintenance		62	Variance driven by favorability in weather/hurricane/fuel (\$40k), deferred maint (\$18k), other plant/system maint (\$18k)
Services		(2)	
Intercompany Expense		-	
Total Operating Expenses		(44)	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		(14)	
Corporate Allocation		(6)	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		(181)	
Depreciation And Amortization		(25)	

Prior Forecast		2023	
Revenue		5,987	
Total Operating Expenses		4,119	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		168	
Corporate Allocation		750	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,700	
Depreciation And Amortization		717	

PA
 BU: SVP North
 Owner: Anthony G.
 Date: 06/30/2023
 Currency: 000s USD

Variance to Prior Forecast	2023	2023
Revenue	(33)	MTD results
Fuel And Utility	(8)	
Chemicals	3	
Employee Benefits	(0)	
Insurance	1	
IT Expenses	3	
Miscellaneous Expense	(13)	
Office Expense	(0)	
Outside Services	(2)	
Travel	(0)	
Fleet	2	
Testing	(2)	
Regulatory Expenses	1	
Rent	(1)	
Salaries	(15)	
Capitalized Time	5	
Plant And System Maintenance	3	
Services	(1)	
Intercompany Expense	-	
Total Operating Expenses	(25)	
Commission Ordered Adjustments	-	
Taxes Other Than Income Taxes	(2)	
Corporate Allocation	0	
Ex-Budget (Actuals)	-	
EBITDA (excluding OH allocations)	(61)	
Depreciation And Amortization	(3)	

PA
BU: SVP North
Owner: Anthony G.
Date: 07/31/2023
Currency: 000s USD

Approved Budget		2023	
Revenue		6,077	
Total Operating Expenses		4,100	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		157	
Corporate Allocation		743	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,820	
Depreciation And Amortization		695	
Current Forecast		2023	2023
Revenue		5,976	
Total Operating Expenses		4,180	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		173	
Corporate Allocation		741	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,623	
Depreciation And Amortization		723	
Variance to Budget		2023	2023
Revenue		(101)	Low income participation (-\$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility		(9)	
Chemicals		8	
Employee Benefits		(41)	
Insurance		5	
IT Expenses		(3)	
Miscellaneous Expense		(66)	Variance driven by bad debt
Office Expense		1	
Outside Services		(1)	
Travel		(2)	
Fleet		(8)	
Testing		(13)	
Regulatory Expenses		10	
Rent		7	Reduction due to Dunkirk office rent
Salaries		(27)	
Capitalized Time		15	
Plant And System Maintenance		46	Variance driven by favorability in weather/hurricane/fuel (\$35k), deferred maint (\$20k), other plant/system maint (\$19k); partially offset by sewer rodding (-\$8k) and repairs (-\$8k)
Services		(3)	
Intercompany Expense		-	
Total Operating Expenses		(80)	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		(16)	
Corporate Allocation		2	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		(197)	
Depreciation And Amortization		-11%	
		(28)	

PA
BU: SVP North
Owner: Anthony G.
Date: 08/31/2023
Currency: 000s USD

Approved Budget		2023	
Revenue		6,077	
Total Operating Expenses		4,100	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		157	
Corporate Allocation		743	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,820	
Depreciation And Amortization		695	
Current Forecast		2023	2023
Revenue		5,980	
Total Operating Expenses		4,194	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		174	
Corporate Allocation		741	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		1,611	
Depreciation And Amortization		738	
Variance to Budget		2023	2023
Revenue		(98)	Low income participation (-\$81k); Remaining variance likely due to timing/profiling - will continue to monitor
Fuel And Utility		(6)	
Chemicals		28	Methanol and odor control chemical timing delays to 2024
Employee Benefits		(42)	
Insurance		6	
IT Expenses		(6)	
Miscellaneous Expense		(75)	Variance driven by bad debt
Office Expense		1	
Outside Services		(3)	
Travel		(2)	
Fleet		(11)	
Testing		(14)	PFAS testing
Regulatory Expenses		11	
Rent		10	Reduction due to Dunkirk office rent
Salaries		(53)	
Capitalized Time		19	
Plant And System Maintenance		39	Variance driven by favorability in weather/hurricane/fuel (\$37k), deferred maint (\$20k), other plant/system maint (\$18k); partially offset by sludge hauling (-\$30k), sewer rodding (-\$10k)
Services		2	
Intercompany Expense		-	
Total Operating Expenses		(94)	
Commission Ordered Adjustments		-	
Taxes Other Than Income Taxes		(17)	
Corporate Allocation		2	
Ex-Budget (Actuals)		-	
EBITDA (excluding OH allocations)		(209)	
Depreciation And Amortization		-11%	
		(43)	

PA
BU: SVP North
Owner: Anthony G.
Date: 08/31/2023
Currency: 000s USD

Prior Forecast	2023
Revenue	5,976
Total Operating Expenses	4,180
Commission Ordered Adjustments	-
Taxes Other Than Income Taxes	173
Corporate Allocation	741
Ex-Budget (Actuals)	-
EBITDA (excluding OH allocations)	1,623
Depreciation And Amortization	723

Variance to Prior Forecast	2023	2023
Revenue	4	MTD results
Fuel And Utility	3	MTD results
Chemicals	20	Methanol and odor control chemical timing delays to 2024
Employee Benefits	(1)	
Insurance	1	
IT Expenses	(4)	
Miscellaneous Expense	(8)	MTD results- bad debt
Office Expense	0	
Outside Services	(1)	
Travel	0	
Fleet	(3)	
Testing	(1)	
Regulatory Expenses	1	
Rent	2	
Salaries	(27)	
Capitalized Time	4	
Plant And System Maintenance	(6)	MTD results
Services	5	
Intercompany Expense	-	
Total Operating Expenses	(14)	
Commission Ordered Adjustments	-	
Taxes Other Than Income Taxes	(1)	
Corporate Allocation	0	
Ex-Budget (Actuals)	-	
EBITDA (excluding OH allocations)	(12)	
Depreciation And Amortization	(15)	

XI. OTHER DATA

4. Provide a copy of the company's most recent operating and capital budgets.

Response: Response: Please refer to Exhibit D VII-8 and Exhibit D VII-26.

XI. OTHER DATA

5. Provide a schedule that shows the percentage of unaccounted for water for the test year and 2 prior years. Describe how this amount was determined and explain any steps taken to reduce unaccounted for water. Provide a similar analysis of infiltration for wastewater utilities.

Response: Please refer to Exhibit D XI-5 for annual UFW percentages. Steps to reduce unaccounted for water consist of: replacing and testing residential meters per 52 Pa. Code, § 65.8; annual calibration of source meters; system drawdown tests; in-field leak detection using leak detection tools by operations and contractors; informing residents to check for leaks in their homes/crawl spaces. A similar analysis of infiltration for wastewater is not applicable.

Community Utilities of Pennsylvania Inc.
Response to 53.53 Exhibit D XI-5
Unaccounted for Water
Water Operations

	Year Ending 7/31/2023	Year Ending 7/31/2022	Year Ending 7/31/2021
Water Produced/Purchased	194,375,695	198,906,628	218,170,115
Water Sold/Used/Lost	146,247,856	151,791,045	161,120,607
Unaccounted For Water	48,127,839	47,115,583	57,049,508
UFW %	24.76%	23.69%	26.15%

XI. OTHER DATA

6. Provide a corporate history (include the dates of original incorporation, subsequent mergers, or acquisitions, or both). Indicate all counties and cities and other governmental subdivisions to which service is provided, including service areas outside the state, and the total population in the area served.

Response: CUPA was incorporated in 2015 for implementation of the merger into a single entity of the three separate, wholly owned Pennsylvania subsidiaries of UI that provided water and sewer services in Pennsylvania (the “constituent Pennsylvania utilities”). Those subsidiaries are Penn Estates Utilities, Inc. (“PEUI”), Utilities, Inc. of Pennsylvania (“UIP”), and Utilities, Inc. - Westgate (“UIW”). The merger was approved by the Pennsylvania Public Utility Commission’s (“PaPUC” or “Commission”) December 3, 2015 Order. Pursuant to the terms of the approved Agreement and Plan of Merger (the “CUPA Merger”), the constituent Pennsylvania utilities merged with and into CUPA, the surviving corporation.

CUPA serves water customers in Stroud and Pocono Townships in Monroe County, a portion of Hanover Township in Northampton County, and portions of Lehman Township in Pike County. CUPA serves wastewater customers in in Stroud and Pocono Townships in Monroe County, a portion of West Bradford Township in Chester County, and portions of Lehman Township in Pike County. CUPA serves approximately 3,257 water and 3,832 wastewater customers, a population of approximately 17,700, across its service areas.

REBUTTAL TESTIMONY

CUPA STATEMENT NO. 4-R

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3043804 *et al* (consolidated)

REBUTTAL TESTIMONY OF

EMILY LONG

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 5, 2024

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1 **I. INTRODUCTION**

2 **Q. MS. LONG, DID YOU PREVIOUSLY PROVIDE TESTIMONY IN THIS**
3 **PROCEEDING ON BEHALF OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC. (“CUPA”)?**

5 A. Yes. CUPA St. No. 4 is my direct testimony. I am the State Operations Manager for Corix
6 Regulated Utilities (US) Inc. (“CRUUS”). Community Utilities of Pennsylvania, Inc.
7 (“CUPA” or “the Company”) is a wholly-owned subsidiary of CRUUS.

8 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

9 A. The purpose of my rebuttal testimony is to address operational issues raised by the Office
10 of Consumer Advocate (“OCA”) witnesses DeMarco and Fought and Bureau of
11 Investigation & Enforcement (I&E”) witness Sakaya. Specifically, I will address their
12 concerns regarding: (1) unaccounted for water (“UFW”), (2) system pressure, (3) isolation
13 valves, (4) fire hydrants, and (5) boil water advisories (“BWA”). I will also address certain
14 customer complaints raised at the Public Input Hearings.

15 **II. UNACCOUNTED-FOR WATER**

16 **Q. WHAT CONCERNS DID OCA WITNESSES DEMARCO AND FOUGHT RAISE**
17 **CONCERNING UFW?**

18 A. OCA witness Fought recommends that in future rate cases, the Company should submit
19 UFW information on each individual system that follows the Pennsylvania Public Utility
20 Commission’s (“Commission” or “PAPUC”) Form 500 method as other utilities with
21 multiple systems have agreed to do.¹ OCA witness Fought recommends, consistent with
22 the Commission’s January 13, 2022 Opinion and Order in the Company’s last base rate

¹ OCA St. 5 at 7:15-17.

1 proceeding approving the Joint Petition for Full Settlement, that CUPA provide a
2 breakdown of lost and unaccounted for water by system detailing all identified causes in
3 future base rate cases.² OCA witness DeMarco also recommends the Company update the
4 OCA quarterly on all progress made toward lowering UFW.³

5 **Q. WHAT IS YOUR RESPONSE?**

6 A. The Company accepts the recommendations of OCA witness Fought. As part of the
7 Commission's January 13, 2022 Opinion and Order, the Commission approved the Joint
8 Petition for Full Settlement, which included the following provision:

9 In future base rate cases, the Company will submit an individual
10 PUC Form 500 for each of its water systems. Also, in its next base
11 rate proceeding, CUPA will provide a breakdown of Lost and
12 Unaccounted for Water (LUFW) by system detailing all identified
13 causes.⁴

14 As the Company has already agreed to submit an individual PUC Form 500 for each of its
15 water systems in future base rate cases, the Company does not object to this
16 recommendation. The Company also does not object to providing a breakdown of lost and
17 unaccounted for water by system detailing all identified causes in its next base rate
18 proceeding consistent with its obligation in this base rate proceeding.

19 However, I do not agree with OCA witness DeMarco's recommendation to provide
20 the OCA with quarterly updates. To the extent Mr. DeMarco seeks such information, the
21 OCA can request such information as part of discovery in the Company's next base rate
22 proceeding and make any recommendations at that time.

² OCA St. 5 at 7:18-22; *see also Pa. Pub. Util. Comm'n v. Community Utilities of Pennsylvania Inc., et al. – Water Division, et al.*, Docket Nos. R-2021-3025206, *et al.* (Opinion and Order entered Jan. 13, 2022), at 18 (*CUPA 2021*).

³ OCA St. 1 at 13:7-8.

⁴ *CUPA 2021*, Opinion and Order at 18.

1 **Q. WERE THERE ANY OTHER RECOMMENDATIONS OR ADJUSTMENTS**
2 **REGARDING THE COMPANY’S UFW?**

3 A. Yes. I&E witness Sakaya made an adjustment to remove approximately \$28,941 from the
4 Company’s test year expenses, which represents the cost per gallon to the Company to
5 produce the unaccounted-for water in excess of 20 percent.⁵

6 **Q. WHAT IS YOUR RESPONSE?**

7 A. While Company witness Gray is responding to I&E witness Sakaya’s adjustment from a
8 ratemaking and policy perspective, I would like to briefly address the Company’s efforts
9 and progress towards managing the Company’s UFW. Specifically, to address UFW the
10 Company has:

- 11 1. replaced and tested residential meters per 52 Pa. Code, § 65.8;
- 12 2. calibrated source meters annually;
- 13 3. performed system drawdown tests;
- 14 4. informed residents to check for leaks in their homes/crawl spaces; and
- 15 5. Leak detection projects.

16 Regarding leak detection, the Company had a third-party leak detection service performed
17 to identify leaks in the Tamiment system in April 2023, whereupon all discovered leaks
18 were fixed. Penn Estates was also surveyed for leaks by the same third-party in August
19 2023 and all discovered leaks were fixed. In late 2023, the Company had another third-
20 party leak detection service performed to identify leaks in the Tamiment and Penn Estates
21 system. All possible leaks will be investigated and fixed. In early 2024, the Company had
22 another third-party leak detection service performed in the Westgate system. All identified

⁵ I&E St. 3 (Water) at 13:1-6.

1 leaks have been investigated and are being fixed. CUPA has ordered new acoustic leak
2 detection equipment. This equipment was chosen for its ability to detect leaks from plastic
3 water pipes. The Company is working with GHD to evaluate the possibility of future
4 implementation of virtual District Metering Areas within the Penn Estates system.
5 Accordingly, the Company has undertaken significant efforts to address UFW. In fact, an
6 updated Exhibit EAL-1R shows UFW for the full calendar year of 2023, as compared to
7 2022 and 2021, with demonstrated improvement.

8 **III. PENN ESTATES SYSTEM PRESSURE**

9 **Q. WHAT DID OCA WITNESS FOUGHT RECOMMEND REGARDING SYSTEM**
10 **PRESSURE?**

11 A. OCA witness Fought noted that the Company has completed both an Water Distribution
12 System Study and a Hydraulic Analysis to address system low and high pressures on its
13 Penn Estates system.⁶ Mr. Fought recommended that before the filing of their next base
14 rate case, CUPA should inform the OCA and other parties of what it proposes to implement
15 to adjust the system pressure of Penn Estates.⁷

16 **Q. WHAT STEPS HAS CUPA TAKEN TO IMPLEMENT RECOMMENDATIONS**
17 **WITHIN THE HYDRAULIC ANALYSIS AND ENGINEERING STUDY FROM**
18 **GHD?**

19 A. CUPA has begun work on its PEUI (Penn Estates) High Zone Booster Station Project with
20 GHD. CUPA is reviewing design options submitted by GHD. CUPA expects construction
21 to be completed in June 2025.

⁶ OCA St. 5 at 12:10-14; *see also* CUPA St. 4, Exhs. EAL-4 and EAL-5.

⁷ OCA St. 5 at 12:16-19.

1 **Q. WILL THIS MAKE THE FIRE HYDRANTS MARKED AS FLUSHING ONLY**
2 **WITHIN THE ZONE OF THE BOOSTER STATION CAPABLE OF MEETING**
3 **FIRE FLOW STANDARDS?**

4 A. Yes.

5 **IV. ISOLATION VALVES**

6 **Q. CAN YOU PLEASE SUMMARIZE OCA WITNESS FOUGHT'S TESTIMONY**
7 **CONCERNING THE COMPANY'S ISOLATION VALVE PRACTICES?**

8 A. In his testimony, OCA witness Fought discussed the Company's isolation valve exercising
9 schedule, indicating that the Company exercises 50 percent of its distribution and hydrant
10 valves on a rotating schedule annually.⁸ Mr. Fought indicated that this schedule was
11 acceptable.⁹ However, Mr. Fought recommended that a summary report should be
12 submitted to the parties annually that identifies the valves that need to be located,
13 uncovered, repaired, and or replaced with an approximate date for doing so.¹⁰

14 **Q. DID CUPA ALREADY IDENTIFY PLANNED CAPITAL PROJECTS**
15 **ADDRESSING ISOLATION VALVES WITHIN ALL CUPA WATER SYSTEMS?**

16 A. Yes, refer to page 5, line 22, through pg. 6, line 13, of my direct testimony. Therein, I stated
17 that the Company will focus on repairing/replacing the worst rated valves identified in my
18 Exhibit EAL-2, with the Tamiment and Penn Estates systems scheduled for capital projects
19 to repair and replace isolation valves in 2024. Westgate also has water main replacement
20 projects scheduled in 2024, 2026, and 2028. These projects will replace water mains,
21 hydrants, and valves in areas containing older or the oldest infrastructure within the system.

⁸ OCA St. 5 at 15:10-11.

⁹ OCA St. 5 at 15:18-19.

¹⁰ OCA St. 5 at 16:1-5.

1 **Q. DID CUPA ALSO REPLACE 38 DISTRIBUTION VALVES IN PENN ESTATES,**
2 **WESTGATE, AND TAMIMENT IN 2021 THROUGH 2023?**

3 A. Yes

4 **Q. DID CUPA ALREADY PROVIDE THIS INFORMATION TO THE OCA?**

5 A. Yes, this information was provided by the Company in response to OCA Set IX, Question
6 24.

7 **Q. WERE COMPLAINTS MADE OR CONCERNS RAISED AT THE PUBLIC INPUT**
8 **HEARINGS CONCERNING CUPA'S ISOLATION VALVES?**

9 A. No.

10 **Q. DO YOU AGREE WITH OCA WITNESS FOUGHT THAT ANNUAL REPORTS**
11 **SHOULD BE FILED?**

12 A. No. OCA witness Fought has not identified any issues or concerns with CUPA's existing
13 practices related to isolation valves. This ongoing reporting requirement is unwarranted
14 and unnecessary. To the extent OCA witness Fought desires this information, counsel for
15 the OCA can seek such information as part of the Company's next base rate case through
16 traditional discovery requests and make any appropriate recommendations at that time.

17 **V. FIRE HYDRANTS AND FIRE PROTECTION**

18 **Q. WERE THERE ANY RECOMMENDATIONS OR CONCERNS RAISED**
19 **REGARDING FIRE HYDRANTS AND FIRE PROTECTION SERVICE?**

20 A. OCA witness Fought recommended that any fire hydrants that cannot provide the minimum
21 fire flow should be painted black or otherwise identified to be used only as blow-off
22 valves.¹¹ OCA witness DeMarco recommended that the Company must address the lack

¹¹ OCA St. 5 at 16:18-22.

1 of fire protection in the Tamiment system before its next base rate case.¹² Several
2 customers also testified at the public input hearings regarding their concerns over fire
3 protection.¹³

4 **Q. IN RESPONSE TO OCA WITNESS FOUGHT’S RECOMMENDATION ARE THE**
5 **HYDRANTS LOCATED IN PENN ESTATES, WESTGATE, AND TAMIMENT**
6 **THAT CANNOT SUPPORT FIRE SUPPRESSION VISUALLY MARKED?**

7 A. Yes, all hydrants within Penn Estates, Westgate, and Tamiment unable to support fire
8 suppression are visibly marked as flushing hydrants. The hydrants are marked with either
9 a “FLUSHING ONLY” collar or with a band that says “FLUSHING HYDRANT”.

10 **Q. DOES CUPA’S FIRE HYDRANTS SUPPORT FIRE SUPPRESSION?**

11 A. Westgate has 83 hydrants, seven of which are not capable of delivering 500 gallons per
12 minute (“gpm”) fire flow at 20 pounds per square inch gauge (“p.s.i.g.”) residual pressure
13 for a 2-hour duration. The Westgate watermain replacement projects will address hydrants
14 within the replacement areas by making them capable of fire suppression. Penn Estates has
15 205 hydrants, fifteen of which are not capable of delivering 500 gpm fire flow at 20 p.s.i.g.
16 residual pressure for a 2-hour duration. However, as I stated above, regarding Penn Estates,
17 with the addition of the booster station in 2025, approximately 7 hydrants in the low-
18 pressure zone will be able to begin providing fire protection service.

19 Tamiment’s water system, however, was not designed or constructed to meet
20 current fire flow standards. CUPA notes it acquired this system in August 2019 and did not
21 design or construct this system. All hydrants within Tamiment’s water system are marked
22 as flushing hydrants. While investor-owned water companies are not required to provide

¹² OCA St. 1 at 16:15-22.

¹³ See, e.g., Tr. at 45:15-21, 136:20 – 137:1, 305:15-16.

1 public fire protection services, CUPA understands the important public safety benefits of
2 fire suppression services. CUPA is willing to explore investing in systems to provide fire
3 protection services, but this will take time and raise future rates for customers given the
4 substantial investment required for these system upgrades. CUPA would be willing to have
5 GHD perform a Fire Flow Study of the Tamiment system.

6 **VI. BOIL WATER ADVISORIES (BWA)**

7 **Q. DID OCA WITNESS DEMARCO RAISE ANY ISSUES WITH THE COMPANY'S**
8 **ISSUANCE OF BOIL WATER ADVISORIES?**

9 A. Yes. Mr. DeMarco indicated that he was informed that several customers have received
10 boil water advisory notices that inform the customer they should have boiled their water in
11 the past couple of weeks, but that the problem had been fixed.¹⁴ Upon this information and
12 belief, he recommended that the Commission require, as a condition of any rate increase,
13 that CUPA comply with all Pennsylvania Department of Environmental Protection
14 ("DEP") requirements and that customers be informed of the necessity to boil their water
15 as soon as an issue is discovered, not after the problem has been fixed.¹⁵

16 **Q. DID CUPA ISSUE A BWA IN RELATION TO AND WAS CUPA COMPLIANT**
17 **WITH 25 PA. CODE SECTION 109.408(A) (RELATING TO TIER 1 PUBLIC**
18 **NOTICE—CATEGORIES, TIMING AND DELIVERY)?**

19 A. Yes, CUPA timely conducted all required notices. I presume this boil water notice that
20 customers are referring to was for the Tamiment water system CUPA discovered that
21 chlorine levels were below the Pennsylvania Department of Environmental Protection
22 requirements on August 4, 2022, at 09:35 AM. DEP was notified August 4, 2022, at 10:03

¹⁴ OCA St. 1 at 17:14-16.

¹⁵ OCA St. 1 at 17:16-20.

1 AM. An automated voice message was sent to all affected customers on August 4, 2022,
2 at 10:19 AM. In addition to the automated voice message, I personally called the Eagle
3 Village Property Owner Association's Manager at 09:50 AM, the Eagle Point Property
4 Owner Association's Manager at 09:56 AM, and the Pocono Parks Vice President of
5 Operations at 10:16 AM. By 12:00 PM, or approximately two hours and twenty-five
6 minutes after discovery, chlorine levels were within DEP requirements. I worked closely
7 with the DEP water sanitarian to ensure all compliance and all operational corrections
8 requirements were met. DEP approved a BWA rescind be issued on August 8, 2022, at
9 03:43 PM. CUPA sent an automated voice message to all affected customers on August 8,
10 2022, at 05:06 PM.

11 **Q. DO YOU HAVE ANYTHING FURTHER TO ADD IN RESPONSE TO OCA**
12 **WITNESS DEMARCO'S RECOMMENDATION?**

13 A. Counsel will address any legal arguments associated with Mr. DeMarco's
14 recommendation. Additionally, I do not believe such a condition is necessary because the
15 Company has and will continue to comply with all applicable DEP laws and requirements,
16 including when it issues BWAs to its customers.

17 **VII. PUBLIC INPUT HEARINGS**

18 **Q. DID YOU ATTEND THE PUBLIC INPUT HEARINGS HELD IN THIS**
19 **PROCEEDING?**

20 A. I attended 5 public input hearings, three in-person public input hearings held on January
21 30 and February 1, and the telephonic public input hearings held on January 31, 2024.

22 **Q. PLEASE SUMMARIZE THE ISSUES FROM THE PUBLIC INPUT HEARINGS?**

1 A. Customers at the public input hearings raised a number of service-related complaints
2 unique to each territory, listed below, which I will address separately:

3 **Tamiment Service Territory:**

4 Water Service

- 5 • Broken shut-off valve
- 6 • Low water pressure
- 7 • Water quality, drinkability, and appliance issues

8
9 Sewer Service

- 10 • Sewer back flow and grinder pumps
- 11 • Odor from lift station

12
13 **Penn Estates Service Territory:**

- 14 • Water quality, drinkability
- 15 • Fluctuating bills
- 16 • Boil Water Advisories
- 17 • Third-party deliveries of bulk water

18
19 **Westgate Service Territory:**

- 20 • Water quality, drinkability
- 21 • High bills
- 22 • Low water pressure

23
24 **Tamiment Service Territory – Water Service**

25 **Q. PLEASE DESCRIBE THE WATER QUALITY RELATED COMPLAINTS FROM**
26 **THE PUBLIC INPUT HEARING REGARDING THE TAMIMENT SERVICE**
27 **TERRITORY?**

28 A. The water quality complaints voiced at the public input hearing relating to Tamiment
29 included statements regarding hardness of water, low pressure, discolored clothes,
30 sediment in water, chlorine odor, and discolored water filters. However, prior to the public
31 input hearing, CUPA received minimal calls or reports from customers with similar
32 complaints.

1 **Q. CAN YOU DESCRIBE WHAT CUSTOMER COMPLAINTS CUPA HAS**
2 **RECEIVED FROM TAMIMENT CUSTOMERS REGARDING WATER**
3 **QUALITY PRIOR TO THE PUBLIC INPUT HEARING?**

4 A. Between January 1, 2022 and January 29, 2024, CUPA received five calls from customers
5 concerning the water quality in Tamiment. One customer called requesting her water be
6 tested for bacteria. CUPA had samples ran by a third-party laboratory. The results were
7 negative and a copy was given to the customer. One customer called due to discolored
8 water. When operations called the customer, she stated the water was cloudy and that it
9 had already cleared up. The operator asked her to call back if she experienced cloudy water
10 again; she did not call back. Two dirty water calls were by the same customer in one day
11 concerning the same issue. The first time the customer called, the operator ran their water
12 and it cleared up. The customer called later in the day with dirty water again. Another
13 operator came out and flushed their service line from within the outside meter pit and then
14 ran the water inside the house. The water cleared up. This customer's water curb stop had
15 been repaired a few days prior which caused the temporarily cloudy water for that
16 customer. The fifth call was to investigate sediment in the customer's toilet. Operations
17 investigated the issue and proactively flushed hydrants near the customer in the distribution
18 system. The customer did not call back with further issues.

19 **Q: DO ANY OF THE TAMIMENT CUSTOMER COMPLAINTS YOU JUST**
20 **REFERENCED RAISE ANY CONCERN FOR ONGOING WATER QUALITY**
21 **ISSUES?**

1 A. They do not, and in that regard, I agree with the OCA's Mr. Fought's conclusion that the
2 Tamiment customer complaint log does not need to be addressed further.¹⁶

3 **Q. ARE YOU AWARE OF CUPA'S ANNUAL WATER QUALITY REPORTS FOR**
4 **THE TAMIMENT SYSTEM?**

5 A. Yes, I am aware of the annual water quality reports for Tamiment since CUPA acquired
6 the system. Attached as CUPA Exhibit No. EAL-2R are all CUPA's 2020, 2021, and 2022
7 annual reports.

8 **Q. DO THE ANNUAL REPORTS SINCE 2021 INDICATE CUPA EVER PROVIDED**
9 **UNSAFE OR INADEQUATE SERVICE?**

10 A. No. The 2021 report indicated that CUPA did not receive any violations for contaminants
11 or other water quality concerns. As can be seen in the 2021 Tamiment report, the only
12 violation CUPA had was for monitoring of chlorine residuals. Similarly, the 2022 report
13 for Tamiment shows that CUPA's only violation was for maintaining chlorine residual,
14 which I addressed above within the BWA question. Therefore, CUPA is providing safe and
15 adequate water service in the Tamiment territory. To correct the August 4, 2022 chlorine
16 issue, CUPA installed an on-line chlorine analyzer which notifies operations when chlorine
17 reaches a specific residual.

18 **Q. MOVING ON, DID CUPA CONTACT MR. HOOVER AT 500 CARROCK WAY**
19 **TO INVESTIGATE THE STATEMENT HE MADE AT THE PUBLIC INPUT**
20 **HEARING ON FEBRUARY 1, 2024, THAT CUPA BROKE HIS SHUT OFF**
21 **VALVE?**¹⁷

¹⁶ OCA St. 5 at 23:14-17.

¹⁷ Tr. at 323:19-24.

1 A. Yes. The operator called Mr. Hoover on February 5, 2024, and scheduled an appointment
2 for February 6, 2024, to investigate the shut off valve.

3 **Q. DID CUPA INVESTIGATE THE BROKEN SHUT OFF VALVE ON FEBRUARY**
4 **6, 2024?**

5 A. Yes.

6 **Q. BASED ON THE INVESTGATION, WHAT WERE CUPA'S FINDINGS?**

7 A. CUPA had a third party, Saks Metering, perform meter changes in 2022. Saks Metering
8 changed Mr. Hoover's water meter in July 2022. Mr. Hoover stated that Saks Metering's
9 technician broke the shut off valve when changing his meter. Mr. Hoover stated that this
10 technician said he would come back to fix it. Mr. Hoover stated the technician did not come
11 back and he was not contacted about this matter by Saks Metering or CUPA. On February
12 6, 2024, the shut off valve was broken and severely rusted. The operator informed Mr.
13 Hoover that he would schedule a plumber to come and replace the shut off valve. The
14 operator checked the water curb stop to ensure it would work properly for the shut off valve
15 replacement. The operator discovered the curb stop does not work properly.

16 **Q. IS CUPA FIXING THE WATER CURB STOP?**

17 A. Yes. It was fixed on March 4, 2024.

18 **Q. IS CUPA FIXING MR. HOOVER'S SHUT OFF VALVE?**

19 A. Yes. The shut off valve will be scheduled to be fixed by a plumber after the curb stop is
20 repaired. CUPA will pay for the curb stop and shut off valve repair.

21 **Q. DID SAKS METERING INFORM CUPA THAT THEY BROKE MR. HOOVER'S**
22 **SHUT OFF VALVE?**

23 A. No.

1 **Q. PRIOR TO THE FEBRUARY 1, 2024 PUBLIC INPUT HEARING, DID MR.**
2 **HOOVER NOTIFY CUPA OF THIS ISSUE?**

3 A. No.

4 **Q. CUPA RECEIVED A COMPLAINT AT THE PUBLIC INPUT HEARING THAT**
5 **THE TAMIMENT WATER PRESSURE IS LOW.¹⁸ IS THE TAMIMENT WATER**
6 **SYSTEM COMPLIANT WITH 52 PA. CODE, § 65.6(a) REGARDING NORMAL**
7 **OPERATING PRESSURE STANDARDS?**

8 A. Yes, Tamiment is compliant with 52 Pa. Code, § 65.6(a). Per DI-X-2, Attachment 2,
9 Tamiment's normal operating pressure is within 25 p.s.i.g. and 125 p.s.i.g from 2020 to
10 2023.

11 **Q. IS THE COMPANY UNDERTAKING ANY ADDITIONAL PROJECTS THAT**
12 **WILL BENEFIT THE SYSTEM PRESSURE OF TAMIMENT?**

13 The lowest pressure in the Tamiment water system is located at Tank 3 in The Glen. The
14 Glen is a gated residential community. This area experiences the lowest pressure because
15 it is at a high elevation and the homes are very close to the water tank. Some homes in this
16 area have in-home water booster systems to increase their water pressure. The tank located
17 in The Glen has a rehabilitation project to be completed by end of 2024. When the
18 rehabilitation is complete, the tank level set points can be increased from current tank level
19 set points which should raise system water pressure within The Glen.

20 **Q. CUPA RECEIVED A COMPLAINT AT THE PUBLIC INPUT HEARING THAT**
21 **THE TAMIMENT HAS HARD WATER. DOES TAMIMENT HAVE HARD**
22 **WATER?**

¹⁸ See, e.g., Tr. at 361:15-18.

1 A. No. The hardness of water is a measure of the amount of minerals, primarily calcium and
2 magnesium, it contains. There are no health standards for hardness in water and CUPA is
3 not required to test or treat it. Hardness levels greater than 150 mg/L as CaCO₃ are
4 considered hard water. Hard water is considered a nuisance and not a health issue.
5 Tamiment's hardness is 62.0 mg/l as CaCO₃.

6 **Q. CAN YOU ADDRESS MS. CINDY TOSCANO'S TESTIMONY IN REAGRDS TO**
7 **WATER QUALITY, PARTICULARLY DISCOLORED CLOTHES AND**
8 **MINERAL CONTENT?¹⁹**

9 A. Mineral content and discoloration is generally related to drinking water's hardness, iron
10 and manganese content, total dissolved solids ("TDS"), and color. None of these fall under
11 National Primary Drinking Water Standards ("NPDWRs"). NPDWRs are legally
12 enforceable standards that apply to public water systems. Public water systems are required
13 to test their water for contaminants listed in the NPDWRs and abide by their maximum
14 contaminant levels ("MCLs"). Drinking water's iron and manganese content, TDS, and
15 color do not fall within NPDWRs, but fall within the National Secondary Drinking Water
16 Regulations ("NSDWRs"). NSDWRs are non-enforceable guidelines regulating
17 contaminants that may cause cosmetic effects or aesthetic effects in drinking water. The
18 EPA recommends secondary standards but does not require systems to comply with
19 secondary MCLs. Drinking water hardness is not covered within NPDWRs or NSDWRs.

20 Pennsylvania Department of Environmental Protection (DEP) enforces the
21 following NSDWRs MCLs: color 15 color units, iron 0.3 mg/L, manganese 0.05 mg/L,
22 and TDS 500 mg/L. CUPA is not required by DEP to monitor for hardness, iron,

¹⁹ Tr. at 338:21 – 344:22.

1 manganese, total dissolved solids (“TDS”), and color. The following are the results from
2 the new well recently drilled a few feet from Tamiment’s Well 1: hardness 62 mg/L as
3 CaCO₃, iron non-detect (ND), manganese 0.011 mg/L, TDS 114 mg/L, and color <5 color
4 units. The noticeable effects of drinking water above secondary MCLs are a visible tint,
5 rusty color, sediment, metallic taste, reddish or orange staining, black to brown color, black
6 staining, bitter metallic taste, hardness, deposits, colored water, staining, and salty taste.

7 **Q. IN REGARDS TO THE FILTERS PRESENTED BY MR. NIKOLAOU**
8 **SCILIANOS, THE RESIDENT AT 111 TAMIMENT DRIVE, TAMIMENT PA,**
9 **HAS ANYONE AT THIS RESIDENCE EVER CALLED CUPA WITH WATER**
10 **QUALITY CONCERNS?²⁰**

11 A. No.

12 **Q. CAN CUPA VERIFY MR. SCILIANOS’S STATEMENTS AND WHAT ARE**
13 **CUPA’S CONCERNS ABOUT HIS ACCURACY?**

14 A. CUPA cannot verify Mr. Sciliano’s statements about the two filters he presented at the
15 Public Input Hearing. Detailed information would be needed to determine the relevancy of
16 these filters in regards to CUPA’s water quality. The type of filtration system, such as a
17 whole home filter versus a single point of use such as a kitchen faucet, would greatly impact
18 the lifespan of filters. The location the filter is installed is also very important and can
19 greatly impact its performance and lifespan. The specific months these filters supposedly
20 were being used within a filtration system is also pertinent to visually indicating CUPA’s
21 water quality. When CUPA flushes hydrants, or when main breaks occur and are
22 subsequently fixed, and when CUPA undertakes other water distribution maintenance, it

²⁰ Tr. at 333:3 – 337:15; *see also* Public Input Hearing Exh. No. 13.

1 can cause discolored water. During these activities, CUPA notifies affected customers via
2 voice reach about the possibility of them experiencing discolored water. If a customer
3 chooses to use water during these times, they could pull discolored water into their house's
4 plumbing and through any filter they may have. Multiple water distribution activities, such
5 as hydrant flushing and pipe and valve repairs, have occurred in the vicinity of Mr. Sciliano
6 that would have impacted his water.

7 Additionally, there are many types of filtration systems a residential homeowner
8 can install in their home. In order for any filtration system to work properly and achieve
9 desired results, it must be maintained according to manufacturer's specifications. The
10 specifications of the filtration system and its filters must be considered prior to installation
11 to ensure it is the correct system and filter for its intended use. The details of Mr. Siciliano's
12 filtration system and how it was used are not known.

13 **Q. SOME CUSTOMERS COMPLAINED ABOUT THE COST OF THEIR WATER**
14 **USAGE INDICATING WATER IS CHEAPER TO PURCHASE AT THE STORE.²¹**
15 **BASED ON CUPA'S CURRENT WATER RATES FOR AVERAGE MONTHLY**
16 **WATER USAGE, WHAT DOES THE AVERAGE SINGLE-FAMILY RESIDENCE**
17 **PAY PER GALLON IN TAMIMENT, WESTGATE, AND PENN ESTATES?**

18 A. The average usage for a single-family residence in Penn Estates and Westgate is 3,452
19 gallons per month. At current CUPA water rates, that is \$0.01851 per gallon. The average
20 usage for a single-family residence in Tamiment is 2,270 gallons per month. At current
21 CUPA water rates, that is \$0.01946 per gallon. This does not include the customer service
22 charge.

²¹ See Tr. at 225:3-7.

1 **Q. WHAT DOES A GALLON OF WATER COST AT WALMART LOCATED IN**
2 **EAST STROUDSBURG, PA?**

3 A. As of March 4, 2024 Walmart's website lists one gallon of Great Value Spring Water for
4 \$1.34. For \$1.34, a Penn Estates or Westgate water customer would get 72.393 gallons of
5 water and 68.859 gallons for a Tamiment water customer.

6 **Q. ONE CUSTOMER COMPLAINED THAT THE COMPANY DOES NOT HAVE**
7 **AUTHORITY TO PROVIDE WATER SERVICE TO CUSTOMERS OF**
8 **TAMIMENT BASED UPON A MASTER DECLARATION.²² WHAT IS YOUR**
9 **RESPONSE?**

10 A. Counsel will address any legal arguments, but I note that the Commission approved
11 CUPA's acquisition of the Tamiment water and sewer system in 2019.²³ Thus, the PUC
12 has provided CUPA authority to provide service in Tamiment via certificate of public
13 convenience and necessity.

14 **Tamiment Service Territory – Sewer Service**

15 **Q. DID CUPA INVESTIGATE THE ODOR COMPLAINTS NEAR TAMIMENT**
16 **DRIVE LIFT STATION THAT WERE MADE DURING THE FEBRUARY 1, 2024**
17 **PUBLIC INPUT HEARINGS?²⁴**

18 A. Yes.

²² Tr. at 242:11-17.

²³ *Joint Application of Community Utilities of Pennsylvania, Inc. – Water (CUPA-Water) and Pennsylvania Utility Company – Water (PA Utility Co.-Water) for approval of: the transfer, by sale, of the water system assets of PA Utility Co.-Water; the right of CUPA-Water to begin to offer, render, furnish and supply water service to the public in a portion of Lehman Township, Pike County, Pennsylvania; and the abandonment of all water service by PA Utility Co.-Water to the public in Lehman Township, Pike County, Pennsylvania, Docket No. A-2018-3005430, et al.* (Order entered Jun. 13, 2019).

²⁴ *See, e.g.,* Tr. at 353:15- 354:8.

1 **Q. HOW DID CUPA INVESTIGATE THE ODOR COMPLAINTS MADE DURING**
2 **THE FEBRUARY 1, 2024 PUBLIC INPUT HEARINGS?**

3 A. Between February 12, 2024, and February 16, 2024, Tamiment operators called 13
4 customers that have residences near the Tamiment Drive Lift Station. After multiple phone
5 call attempts, 4 of the 13 were non-responsive. Operators spoke with 9 of the 13 customers,
6 2 of which complained about the odor at the Public Input Hearings.

7 **Q. WHICH TWO MADE COMPLAINTS OF THE ODOR AT TAMIMENT DRIVE**
8 **LIFT STATION DURING THE PUBLIC INPUT HEARING?**

9 A. 103 Bindale Road and 107 Bindale Road.

10 **Q. WHAT DID 103 BINDALE ROAD AND 107 BINDALE ROAD CUSTOMERS SAY**
11 **WHEN OPERATORS ASKED IF THEY HAVE EXPERIENCED ODOR ISSUES**
12 **FROM THE LIFT STATION RECENTLY?**

13 A. Operations called 103 Bindale Road on February 16, 2024, and on February 21, 2024, and
14 left voicemail on both days. The customer called back and spoke with operations on
15 February 28, 2024. The customer stated that he has not smelled anything recently. He stated
16 he noticed an odor last winter when he was outside and that he has not smelled any odor
17 this winter. He stated he would call CUPA if he noticed an odor. Operations spoke with
18 the customer at 107 Bindale Road on February 15, 2024. She stated she has smelled odor
19 only one time in the past week but otherwise there has been no smell and will let CUPA
20 know if she smells an odor.

21 **Q. DID TAMIMENT OPERATIONS INVESTIGATE THE CAUSE OF THE ODOR**
22 **THAT THE CUSTOMER AT 107 BINDALE ROAD STATED SHE SMELLED IN**
23 **THE PAST WEEK?**

1 A. Yes. There was a power outage in the area around the time 107 Bindale Road smelled the
2 odor.

3 **Q. IS IT POSSIBLE THE POWER OUTAGE MAY HAVE CAUSED THE ODOR?**

4 A. Yes. The sewer collection system in The Glen is a low-pressure collection system. All
5 customers in The Glen have individual grinder pump pits where the waste from their home
6 is stored. When it reaches a certain level, the waste is discharged into CUPA's low-pressure
7 collection system via the customer's grinder pump. During a power outage, grinder pumps
8 will not run unless they are powered by a back-up generator. Thus, waste in the grinder pit
9 could cause an odor. During a power outage, it is possible the Tamiment Drive Lift Station
10 could have an odor.

11 **Q. SINCE CUPA ACQUIRED TAMIMENT ON AUGUST 14, 2019, DID THE**
12 **CUSTOMER AT 107 BINDALE ROAD EVER CALL CUPA TO REPORT AN**
13 **ODOR?**

14 A. No.

15 **Q. OF THE NINE CUSTOMERS RESPONSIVE TO OPERATIONS PHONE CALLS,**
16 **HOW MANY HAVE NOT EXPERIENCED ODOR ISSUES RECENTLY?**

17 A. Six.

18 **Q. OF THE NINE CUSTOMERS RESPONSIVE TO OPERATIONS PHONE CALLS,**
19 **HOW MANY HAVE EXPERIENCED ODOR ISSUES RECENTLY?**

20 A. Three.

21 **Q. IS 107 BINDALE ROAD INCLUDED IN THESE THREE?**

22 A. Yes.

1 **Q. WHAT DID THE OTHER TWO CUSTOMERS STATE WHEN OPERATIONS**
2 **ASKED IF THEY HAVE EXPERIENCED ANY ODOR ISSUES RECENTLY?**

3 A. The customer at 108 Bindale Road stated that once in a while he smells it and had to quickly
4 get off the phone. Thus, operations could not acquire further information. The customer at
5 101 Brandyshire Drive stated once in a blue moon there is a smell, but it is much better
6 now and they will contact customer service if there is any issues.

7 **Q. SINCE CUPA ACQUIRED TAMIMENT ON AUGUST 14, 2019, DID 108 BINDALE**
8 **ROAD, 103 BINDALE ROAD, OR 101 BRANDYSHIRE DRIVE EVER CALL**
9 **CUPA TO REPORT AN ODOR?**

10 A. 108 Bindale Road has not made an odor complaint. 101 Brandyshire Drive and 103 Bindale
11 Road made one odor complaint in July 2020.

12 **Q. DID CUPA INVESTIGATE THE COMPLAINT?**

13 A. Yes. The complaint and subsequent investigation resulted in operations having the lift
14 station cleaned.

15 **Q. PLEASE DESCRIBE THE SEWER BACK FLOW AND GRINDER PUMP ISSUES**
16 **RAISED AT THE PUBLIC INPUT HEARINGS.**

17 A. A few customers complained about sewer back flow issues, including grinder pump
18 failures.²⁵ In particular, two customers residing in the same home testified to issues which
19 occurred in June 2020 when wastewater entered her house.²⁶

20 **Q. WHAT IS A GRINDER PUMP AND WHY IS IT NEEDED AT SOME**
21 **PROPERTIES IN THE TAMIMENT SERVICE TERRITORY?**

²⁵ See, e.g., Tr. at 312:18-15, 356:9-12.

²⁶ Tr. at 255:8-14, 312:6-16.

1 A. The Glen at Tamiment is serviced by a low pressure sewer force main. Again, CUPA did
2 not design or construct this system. Due to the elevation changes of the terrain in The Glen
3 a gravity collection system was not installed. A grinder pump is needed to discharge
4 wastewater into the low pressure force main. These types of customer-owned facilities are
5 not unusual — for instance many customers across the country have to use grinder pumps
6 due to the location of their home or its construction. Not all customers in Tamiment require
7 grinder pumps, and the customer grinder pumps are limited to certain areas as the system
8 was originally designed. A diagram depicting a general layout for low-pressure systems
9 which utilize customer owned grinder pumps is attached as CUPA Exhibit No. EL-2R.

10 **Q. IS CUPA RESPONSIBLE FOR THE OPERATION AND MAINTENANCE OF**
11 **RESIDENTIAL GRINDER PUMPS?**

12 A. No. CUPA is not responsible for grinder pumps or their related equipment. Customers are
13 responsible for operating and maintaining their grinder pumps.

14 **Q. AT PAGE 30 OF OCA STATEMENT NO. 4, MR. FOUGHT RECOMMENDS**
15 **THAT WHILE GRINDER PUMPS ARE THE CUSTOMER'S RESPONSIBILITY,**
16 **CUPA SHOULD PROVIDE INFORMATION REGARDING GRINDER PUMP**
17 **SYSTEMS TO CUSTOMERS WHO HAVE THEM. DOES CUPA EDUCATE**
18 **CUSTOMERS ABOUT THEIR RESIDENTIAL GRINDER PUMPS?**

19 A. Yes. New customers receive a grinder pump brochure with operation and maintenance
20 information. The customer grinder pump brochure is sent within one month of the customer
21 receiving service and is sent via the method the customer has set up to receive bills. CUPA
22 also sends a grinder pump brochure with operation and maintenance information twice a

1 year. The grinder pump brochure is sent to all customers with a grinder pump and is sent
2 via the method the customer has set up to receive bills.

3 **Penn Estates Service Territory**

4 **Q. DID CUPA ADDRESS DELORES HART'S PUBLIC INPUT HEARING**
5 **TESTIMONY CONCERNING HER FLUCTUATING BILL WITHOUT VARYING**
6 **USAGE?²⁷**

7 A. Yes. CUPA operations performed a meter report. The meter report interval data shows
8 about a gallon per hour of consistent usage. This interval data indicates there is a leak.
9 Operations called the customer to inform her of their findings and left a message on her
10 phone.

11 **Q. IN REGARDS TO LORRAINE MAZZIE'S TESTIMONY, DOES CUPA'S WATER**
12 **HAVE TOO MUCH CHLORINE?²⁸**

13 A. No. CUPA has not reached or exceeded DEP's distribution maximum free chlorine residual
14 of 4.00 mg/l. Per CUPA's water system CCRs from 2020, 2021, and 2022, the distribution
15 free chlorine residual ranges from 0.3 to 2.86 mg/l with an overall average of 1.32 mg/l.

16 **Q. CUPA RECEIVED A COMPLAINT AT THE PUBLIC INPUT HEARING THAT**
17 **THE PENN ESTATES SYSTEM HAS HARD WATER.²⁹ DOES PENN ESTATES**
18 **HAVE HARD WATER?**

19 A. No. As I stated above, the hardness of water is a measure of the amount of minerals,
20 primarily calcium and magnesium, it contains. There are no health standards for hardness
21 in water and CUPA is not required to test or treat it. Hardness levels greater than 150 mg/L

²⁷ Tr. at 75:12-25.

²⁸ Tr. at 120:10-18.

²⁹ See, e.g., Tr. at 128:20-22.

1 as CaCO₃ are considered hard water. Hard water is considered a nuisance and not a health
2 issue. Penn Estate's hardness is 76.0 mg/l as CaCO₃.

3 **Q. ARE YOU AWARE OF CUPA'S ANNUAL WATER QUALITY REPORTS FOR**
4 **THE PENN ESTATES SYSTEM?**

5 A. Yes, I am aware of the annual water quality reports for Penn Estates. I have provided the
6 2020, 2021, and 2022 annual reports as CUPA Exhibit No. EAL-2R.

7 **Q. DO THE ANNUAL REPORTS TO DEP INDICATE CUPA EVER PROVIDED**
8 **UNSAFE OR INADEQUATE SERVICE IN PENN ESTATES?**

9 A. No. The 2020 report indicates only one violation for late routine monitoring of Synthetic
10 Organic Chemicals. The 2021 report indicated that CUPA had no violations. Lastly, the
11 2022 report for Penn Estates indicates that CUPA failed to retain chlorine data and maintain
12 chlorine.

13 Regarding the failure to maintain chlorine, on May 6, 2022, the chlorine entry point
14 residual for Well 4 dropped to 0.00 mg/l for 10 minutes while operations was attempting
15 to fix the chlorine pump. DEP requires the entry point chlorine residual be monitored and
16 recorded continuously with a recording frequency of at least 15 minutes. CUPA records at
17 a frequency of every 1 minute. DEP required a Tier 2 public notification be issued for this
18 because the chlorine residual was 0.00 mg/l, despite it lasting less than the 15-minute
19 frequency. The occurrence happened at one well out of 7 wells that supply the water
20 system. Distribution chlorine residual of 1.64 mg/l taken on May 6, 2022, shows sufficient
21 chlorine residual was present in the water distribution system. All routine monthly testing
22 of bacteria in the system showed no bacteria present.

1 Therefore, CUPA is providing safe and adequate water service in the Penn Estates
2 territory.

3 **Q. PLEASE DISCUSS THE CIRCUMSTANCES REGARDING GEORGE FLAGG’S**
4 **TESTIMONY AND WHY PALMERI WATER SERVICE WAS USED TO**
5 **TRANSPORT WATER TO PENN ESTATES?³⁰**

6 A. There was a combination of customer water service line leaks and system leaks, issues with
7 Well 2, and increased system usage due to the holidays, which resulted in water storage
8 tanks becoming low.

9 **Q. CAN YOU PROVIDE AN OVERVIEW AND TIMELINE OF EVENTS JUST**
10 **DISCUSSED AND CUPA’S EFFORTS TO REMEDY THE DECEMBER 2023**
11 **EVENT?**

12 A. Operations notified me on December 24, 2023, that Penn Estates water storage was low.
13 DEP was notified and Palmeri Water Service was called. Palmeri Water Service hauled
14 water to Penn Estates on December 25, 26, 27, and 29, 2023. The issue with Well 2 was
15 corrected before December 24, 2023. Starting December 25, 2023, multiple customer water
16 service line leaks were identified and were fixed. A limited-duration emergency bulk water
17 hauling permit application was sent to DEP on December 26, 2023, and the permit was
18 issued December 27, 2023.

19 **Q. WHAT PUBLIC NOTIFICATIONS DID CUPA ISSUE, IN REGARD TO GEORGE**
20 **FLAGG’S COMPLAINT THAT NO INFORMATION WAS PROVIDED AROUND**
21 **CHRISTMAS 2023?³¹**

³⁰ Tr. at 161:2-23.

³¹ Tr. at 165:4 – 166:7.

1 A. As discussed above, CUPA issued an automated voice message to all customers in Penn
2 Estates on December 24, 2023, and sent the same automated voice message on December
3 25, 2023. The notice stated that CUPA has noticed a sudden drop in water storage level,
4 that customers should check for leaks in their area, call CUPA to report a suspected leak,
5 immediately begin taking measures to conserve water where possible, and that customers
6 may experience low water pressure during this time.

7 **Q. HAS THE ISSUE SINCE BEEN RESOLVED?**

8 A. Yes. Third party leak detection was performed November through December 2023. The
9 results were recently received, and likely leak locations will be investigated and located
10 leaks will be fixed. CUPA is working with GHD to evaluate the possibility of future
11 implementation of virtual District Metering Areas within Penn Estates water system to
12 identify and locate leaks before they impact water storage levels.

13 **Westgate Service Territory**

14 **Q. DID CUPA CONTACT MR. STOERRLE TO ADDRESS HIS CONCERN OVER**
15 **HIS HIGH WATER BILL THAT HE RAISED DURING THE JANUARY 30, 2024**
16 **PUBLIC INPUT HEARING?³²**

17 A. Yes. The Westgate operator called Mr. Stoerrle on February 1, 2024, and left him a voice
18 mail to call him back so that he can investigate his high bills. The operator went to the
19 house and knocked on the door, but no one responded.

20 **Q. HOW DID CUPA CONTINUE TO INVESTIGATE THE HIGH BILL DESPITE**
21 **BEING UNABLE TO REACH MR. STOERRLE?**

³² Tr. at 23:22 – 24:2.

1 A. After being unable to reach Mr. Stoerrle, on February 1, 2024, the operator performed a
2 water meter audit and printed the audit report. The operator tagged his door with the audit
3 report, a tag advising him the audit shows a leak and to contact the operator, his business
4 card with his contact information, and toilet leak detection tablets with instructions how to
5 use them.

6 **Q. DID CUPA CONTINUE TO TRY CONTACTING MR. STOERRLE?**

7 A. Yes. The operator called Mr. Stoerrle on February 2, 2024, and left another voicemail. The
8 operator went to the house and knocked on the door but did not get a response. The audit
9 report, tag, business card, and toilet leak detection tablets were no longer tagged to the
10 door.

11 **Q. DID MR. STOERRLE CALL THE OPERATOR BACK?**

12 A. Yes, on February 5, 2024.

13 **Q. DID THE OPERATOR CONTINUE TO HELP MR. STOERRLE RESOLVE HIS**
14 **WATER LEAK?**

15 A. Yes. The operator explained to Mr. Stoerrle how to use the toilet leak detection tablets. The
16 operator offered to go to the house and check for leaks. Mr. Stoerrle declined his offer and
17 stated he was getting a plumber to come to the house and check for leaks. Mr. Stoerrle told
18 the operator he would call him if he had any further questions or concerns.

19 **Q. DID MR. STOERRLE RESOLVE THE LEAK LOCATED AFTER HIS WATER**
20 **METER?**

21 A. As of February 9, 2024, the meter audit indicates there is still a leak after the meter.

22 **Q. DID MR. STOERRLE CALL THE OPERATOR WITH FURTHER QUESTIONS**
23 **OR CONCERNS?**

1 A. No.

2 **Q. ARE LEAKS LOCATED AFTER THE METER THE RESPONSIBILITY OF THE**
3 **CUSTOMER?**

4 A. Yes. While CUPA provides educational materials and assistance to customers regarding
5 leaks as it did with this customer, CUPA is not responsible for repairing individual
6 customers' plumbing.

7 **Q. DID CUPA ADDRESS JEFFREY VAN PELT'S PUBLIC INPUT HEARING**
8 **TESTIMONY CONCERNING HOW CUPA IS UTILIZING MONEY AND**
9 **FORECASTING PROJECTS?**³³

10 A. Yes, following the Public Input Hearing, Mr. Van Pelt was provided with my direct
11 testimony, CUPA St. No. 4, and CUPA witness Capwen's testimony, CUPA St. No. 5, so
12 that he could understand how CUPA is utilizing money and forecasting for projects.

13 **Q. CUPA RECEIVED A COMPLAINT THAT THE WESTGATE WATER**
14 **PRESSURE IS LOW, IS THE WESTGATE WATER SYSTEM COMPLIANT**
15 **WITH 52 PA. CODE, § 65.6(a) REGARDING NORMAL OPERATING PRESSURE**
16 **STANDARDS?**³⁴

17 A. Yes, Westgate is compliant with 52 Pa. Code, § 65.6(a). Per Exhibit D-IX-2, Attachment
18 2, Westgate's normal operating pressure is within 25 p.s.i.g. and 125 p.s.i.g from 2013 to
19 2023.

20 **Q. ARE YOU AWARE OF CUPA'S ANNUAL WATER QUALITY REPORTS FOR**
21 **THE WESTGATE SYSTEM?**

³³ Tr. at 18:21 – 19:6.

³⁴ Tr. at 45:12-14.

1 A. Yes, I am aware of the annual water quality reports for Westgate. I have provided the
2 2020, 2021, and 2022 annual reports as CUPA Exhibit No. EAL-2R.

3 **Q. DO THE ANNUAL REPORTS TO DEP INDICATE CUPA EVER PROVIDED**
4 **UNSAGE OR INADEQUATE SERVICE IN WESTGATE?**

5 A. No. CUPA purchases its water in the Westgate system from the City of Bethlehem. The
6 2020 and 2022 reports each indicate a single failure to monitor and report violation. The
7 2021 report indicates no violations. Therefore, CUPA is providing safe and adequate water
8 service in the Westgate territory.

9 **VIII. CONCLUSION**

10 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

11 A. Yes, but I reserve the right to modify and supplement this testimony as necessary.

Westgate

DATE: 2021

Pumpage from 1st to 31st Operator Read

Date	Subdivision	Operator Read	WATER USED OR LOST					Water Sold	Unaccounted For Water	Percent Unaccounted
			Breaks/Leaks	Flushing	Softeners	Adjustments	Sold/Active			
Jan	WESTGATE	4,894,730	100,000	250,000				3,400,004	1,144,726	23.39%
Feb	WESTGATE	4,358,870		175,000				3,698,002	485,868	11.15%
Mar	WESTGATE	4,586,300		150,000				3,766,004	672,296	14.65%
Apr	WESTGATE	4,392,570		240,236				3,672,003	480,331	10.94%
May	WESTGATE	5,477,840		150,000				5,164,005	163,835	2.99%
Jun	WESTGATE	5,100,090		150,000				4,192,000	758,090	14.86%
July	WESTGATE	5,200,270		150,000				3,996,000	1,054,270	20.27%
Aug	WESTGATE	5,089,610		150,000				4,543,000	396,610	7.79%
Sept	WESTGATE	4,486,560		30,000		50,000		4,038,000	368,560	8.21%
Oct	WESTGATE	4,460,190		60,000				3,309,000	1,091,190	24.47%
Nov	WESTGATE	4,207,060		35,000				3,484,000	688,060	16.35%
Dec	WESTGATE	4,485,740	75,000	20,000				3,866,000	524,740	11.70%
		56,741,830	175,000	1,560,236		50,000		47,128,018	7,828,576	13.80%

DATE: 2022

REGIO Mid-Atlantic

Pumpage from 1st to 31st Operator Read

Date	Subdivision	Operator Read	WATER USED OR LOST					Water Sold	Unaccounted For Water	Percent Unaccounted
			Breaks/Leaks	Flushing	Softeners	Adjustments	Sold/Active			
Jan	WESTGATE	4,493,700		35,000				3,634,000	824,700	18.35%
Feb	WESTGATE	3,826,480		35,000				3,148,000	643,480	16.82%
Mar	WESTGATE	4,198,200		55,000				3,550,000	593,200	14.13%
Apr	WESTGATE	4,360,260		130,000				3,558,000	672,260	15.42%
May	WESTGATE	4,624,930		35,000				4,223,000	366,930	7.93%
Jun	WESTGATE	4,735,000		60,000				4,115,000	560,000	11.83%
July	WESTGATE	5,809,020		300,000				4,742,000	767,020	13.20%
Aug	WESTGATE	5,765,350	20,000	60,000				5,318,000	367,350	6.37%
Sept	WESTGATE	4,513,810		35,000				3,227,000	1,251,810	27.73%
Oct	WESTGATE	4,161,760		25,000				3,843,000	293,760	7.06%
Nov	WESTGATE	3,986,500		4,000				3,654,000	328,500	8.24%
Dec	WESTGATE	4,223,150		4,000				3,686,000	533,150	12.62%
		54,698,160	20,000	778,000				46,698,000	7,202,160	13.17%

DATE: 2023

REGIO Mid-Atlantic

Pumpage from 1st to 31st Operator Read

Date	Subdivision	Operator Read	WATER USED OR LOST					Water Sold	Unaccounted For Water	Percent Unaccounted
			Plant Use	Breaks/Leaks	Flushing	Adjustments	Sold/Active			
Jan	WESTGATE	4,093,740			4,000			3,307,000	782,740	19.12%
Feb	WESTGATE	3,559,850			4,000			3,272,000	283,850	7.97%
Mar	WESTGATE	3,975,570		30,000	7,000			3,379,000	559,570	14.08%
Apr	WESTGATE	4,255,900			37,100			3,468,000	750,800	17.64%
May	WESTGATE	5,249,080			1,000			5,011,000	237,080	4.52%
Jun	WESTGATE	5,253,030			1,000			4,246,000	1,006,030	19.15%
July	WESTGATE	5,370,650		1,509,240	1,000			4,092,000	-231,590	-4.31%
Aug	WESTGATE	5,062,500		1,509,240	1,000			4,617,000	-1,064,740	-21.03%
Sept	WESTGATE	4,455,540	2,000		75,000			4,061,000	317,540	7.13%
Oct	WESTGATE	7,415,790	2,000	2,455,200				3,560,000	1,398,590	18.86%
Nov	WESTGATE	6,003,130	2,000	2,140,000				3,468,000	395,130	6.58%
Dec	WESTGATE	4,157,870	2,000					3,480,000	677,870	16.30%
		58,852,650	8,000	7,643,680	131,100			45,961,000	5,112,870	8.69%

Penn Estates

DATE: 2021

REGIC Mid-Atlantic

		WATER USED OR LOST									
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	Filters/Softeners	CL17	Sewer Cleaning	Total Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	PENN ESTATES	10,253,472	60,573	1,181,500	50,000		113,008		7,591,330	1,257,061	12.26%
Feb	PENN ESTATES	8,378,483	29,963	590,750			110,000		6,853,146	794,624	9.48%
Mar	PENN ESTATES	8,989,353	35,370	506,000	5,000		80,525		5,999,326	2,363,132	26.29%
Apr	PENN ESTATES	8,894,063	174,281	92,000			77,323		6,782,646	1,767,813	19.88%
May	PENN ESTATES	9,453,021	62,353	125,256	60,000		77,000		6,398,027	2,730,385	28.88%
Jun	PENN ESTATES	9,276,130	44,860	60,000	50,000		73,168		7,633,546	1,414,856	15.25%
July	PENN ESTATES	9,876,870	67,515	222,000	78,194		67,053		7,024,048	2,418,060	24.48%
Aug	PENN ESTATES	10,486,759	112,774	200,000	550,000		70,000		7,577,360	1,976,625	18.85%
Sept	PENN ESTATES	9,612,258	59,074	523,840			54,796		6,828,330	2,146,218	22.33%
Oct	PENN ESTATES	9,216,168	79,782				51,342		6,783,590	2,301,454	24.97%
Nov	PENN ESTATES	8,431,076	59,681	1,800,500			42,984		6,212,658	315,253	3.74%
Dec	PENN ESTATES	7,769,403	36,967	50,000			48,897		5,675,267	1,988,272	25.20%
	TOTAL	110,637,056	823,193	5,351,846	793,194		866,096		81,359,274	21,443,453	19.38%

DATE: 2022

REGIC Mid-Atlantic

		WATER USED OR LOST									
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	Sampling	CL17	Sewer Cleaning/Misc	Total Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	PENN ESTATES	8,697,034	40,045	850,000			41,958		7,751,534	13,497	0.16%
Feb	PENN ESTATES	8,444,172	42,167	58,000	2,000	3,077	41,634		6,910,574	1,386,720	16.42%
Mar	PENN ESTATES	9,000,972	39,946	20,000	62,000		49,914		5,690,445	3,138,667	34.87%
Apr	PENN ESTATES	9,013,897	62,402	1,338,197	20,000		54,003	75,596	6,182,143	1,281,556	14.22%
May	PENN ESTATES	8,383,955	39,129	354,168			51,836	2,502	5,948,872	1,987,448	23.71%
Jun	PENN ESTATES	8,048,734	120,954	70,000			51,534		6,389,578	1,416,668	17.60%
July	PENN ESTATES	9,139,574	24,033				52,619		7,126,187	1,936,735	21.19%
Aug	PENN ESTATES	9,621,937	13,585	45,000	500,000		47,289		7,189,520	1,826,543	18.98%
Sept	PENN ESTATES	8,620,872	13,068	74,500	5,000	11,301	52,000		6,716,727	1,748,276	20.28%
Oct	PENN ESTATES	9,503,625	44,747	50,000	15,000		52,657		5,425,361	3,915,860	41.20%
Nov	PENN ESTATES	9,790,875	22,674	80,000	5,000		62,366		5,874,552	3,746,283	38.26%
Dec	PENN ESTATES	10,800,460	74,874	105,000	11,000		65,227		5,637,623	4,906,736	45.43%
	TOTAL	109,066,107	537,624	3,044,865	620,000	14,378	623,037	78,098	76,843,116	27,304,989	25.04%

DATE 2023

REGIC Mid-Atlantic

		WATER USED OR LOST									
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	Sampling	CL17	Sewer Cleaning/Misc	Total Water Sold	Unaccounted For Water	Percent Unaccounted
Jan	PENN ESTATES	10,955,961	17,236	1,200,000	5,000		59,079		6,265,262	3,409,384	31.12%
Feb	PENN ESTATES	8,650,385	22,137	800,000	15,000	792	53,000		6,078,637	1,680,819	19.43%
Mar	PENN ESTATES	8,456,106	48,623		10,000	1,150	46,733		5,249,484	3,100,116	36.66%
Apr	PENN ESTATES	8,591,875	24,243	200,000	180,081		59,001		6,150,309	1,978,241	23.02%
May	PENN ESTATES	9,367,352	21,585	50,000	5,000	1,930	52,289	58,018	5,698,203	3,480,327	37.15%
Jun	PENN ESTATES	9,486,579	5,012	600,000	60,000		52,915		7,838,639	910,013	9.61%
July	PENN ESTATES	10,497,580	33,643	50,000	20,000	150	74,488		5,671,016	4,648,283	44.28%
Aug	PENN ESTATES	9,159,510	19,382	1,046,680	5,000	2,610	72,492		7,129,791	883,555	9.65%
Sept	PENN ESTATES	9,055,591	4,086	50,000	500,000	8,322	68,854		6,504,217	1,920,112	21.20%
Oct	PENN ESTATES	10,291,277	55,198	1,480,374		6,598	74,285		5,929,271	2,745,551	26.68%
Nov	PENN ESTATES	9,027,988	42,993	363,879	5,000	1,134	62,224		5,734,420	2,818,338	31.22%
Dec	PENN ESTATES	10,123,065	92,333	1,525,000	10,000	1,500	72,432		5,503,079	2,918,721	28.83%
	TOTAL	113,643,269	386,471	7,365,933	815,081	24,186	747,792	58,018	73,752,328	30,493,460	26.83%

Tamiment

DATE: 2021

REGIO: Mid-Atlantic

Date	Subdivision	Water Produced	WATER USED OR LOST					Total Water Sold	Unaccounted For Water	Percent Unaccounted
			WWTP	Main Breaks/Leaks	Flushing	Filters/ Softeners	Adjustments			
Mar	Tamiment	11,804,400	8,341	400,100	97,000		4,540,183	6,758,776	57.26%	
June	Tamiment	11,081,000	12,829	143,800	46,300		4,371,600	6,506,271	58.72%	
Sept	Tamiment	11,338,000	20,138	355,000	96,000		4,809,500	6,057,362	53.43%	
Dec	Tamiment	8,797,613	4,574	25,000	13,500		3,000	3,994,039	4,757,500	54.08%
TOTAL		43,021,013	45,882	923,900	252,800	0	3,000	17,715,522	24,079,909	55.97%

	Pumped	WWTP	Leaks	Flushing	Adjustments	
Jan	3,905,400	4,588	150,000			
Feb	3,715,000	1,467				
Mar	4,183,000	2,286	250,100	97,000		
Apr	3,622,000	1,817	143,800	3,300		
May	3,667,000	6,393				
Jun	3,792,000	4,619		43,000		
Jul	3,907,000	3,320		36,000		
Aug	3,797,000	2,589	5,000	25,000		
Sept	3,634,000	14,229	350,000	35,000		
Oct	3,023,000	1,640	25,000	2,500		
Nov	2,971,627	1,540		6,000		
Dec	2,802,986	1,394		5,000	3,000	
Total	43,021,013	45,882	923,900	252,800	3,000	0

DATE: 2022

REGIO: Mid-Atlantic

Date	Subdivision	Water Produced	WATER USED OR LOST					Total Water Sold	Unaccounted For Water	Percent Unaccounted
			WWTP	Main Breaks/Leaks	Flushing	Filters/ Softeners	Adjustments			
Mar	Tamiment	8,982,330	3,901	83,000	31,500		4,177,900	4,686,029	52.17%	
Apr	Tamiment	2,951,963	2,165		79,020		1,433,500	1,437,278	48.69%	
May	Tamiment	2,740,607	1,479				1,377,000	1,362,128	49.70%	
June	Tamiment	3,116,643	910		42,830		1,572,200	1,500,703	48.15%	
July	Tamiment	3,528,240	2,205	154,500	14,500		1,406,200	1,950,835	55.29%	
Aug	Tamiment	3,134,587	4,465	183,800	25,000		1,701,100	1,220,222	38.93%	
Sept	Tamiment	3,286,576	1,737	1,103,000	25,220		1,519,100	637,519	19.40%	
Oct	Tamiment	1,736,716	4,154		1,038		1,173,800	557,724	32.11%	
Nov	Tamiment	1,594,351	1,867				1,204,100	388,384	24.36%	
Dec	Tamiment	2,083,496	1,418	7,500			1,164,800	909,778	43.67%	
TOTAL		33,156,509	24,301	1,531,800	219,108	0	0	16,729,700	14,650,600	44.19%

	Pumped	WWTP	Leaks	Flushing	
Jan	3,783,389	1,378	35,000	2,500	
Feb	2,474,823	813			
Mar	2,724,118	1,710	48,000	29,000	
Apr					
May					
Jun					

DATE: 2023											
REGIO Mid-Atlantic											
		WATER USED OR LOST									
Date	Subdivision	Water Produced	WWTP	Main Breaks/Leaks	Flushing	CL17s	Adjustments	Total Water Sold	Unaccounted For Water	Percent Unaccounted	
Jan	Tamiment	2,420,935	1,477					1,631,500	787,958	32.55%	
Feb	Tamiment	2,189,478	2,693		2,000			1,580,800	603,985	27.59%	
Mar	Tamiment	1,920,132	1,347				3,000	1,403,700	512,085	26.67%	
Apr	Tamiment	2,016,155	2,872		48,072	21,600		1,380,200	563,411	27.94%	
May	Tamiment	1,924,326	1,974	30,000	57,800	15,000		1,119,200	700,352	36.39%	
June	Tamiment	1,944,251	1,867	22,500	141,300	21,600		1,826,800	-69,816	-3.59%	
July	Tamiment	2,205,745	1,188	67,381		22,320		1,499,500	615,356	27.90%	
Aug	Tamiment	2,147,951	2,327			22,320		1,545,700	577,604	26.89%	
Sept	Tamiment	2,194,807	1,894	26,000	56,735	22,320		1,239,000	848,858	38.68%	
Oct	Tamiment	2,079,045	1,974	56,000		22,320		1,284,300	714,451	34.36%	
Nov	Tamiment	1,864,316	1,890			22,320		967,800	872,306	46.79%	
Dec	Tamiment	2,075,619	2,096			22,320	500	1,577,300	473,403	22.81%	
	TOTAL	24,982,760	23,599	201,881	305,907	192,120	3,500	17,055,800	7,199,953	28.82%	

Community Utilities of Pennsylvania, Inc.

Penn Estates Water System

PWS ID: PA2450065

Annual Water Quality Report 2020

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to share your Annual Water Quality Report for 2020. This report is designed to inform you of the quality of water we delivered to you over the past year. As your community water utility, we fully appreciate our role in the local community. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. This report includes information to keep you informed of what's working and where we continue to work hard to deliver safe, reliable, and cost-effective service.

We are proud to share this report which is based on water quality testing through December 2020. We continually strive to supply water that meets or exceeds all federal and state water quality regulations.

Our dedicated team of local water quality experts works every day to ensure that you, our customer, are our top priority and that we are providing the highest quality service – now and in the years to come.

Best regards,



COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet. For more information, visit the CDC at <https://www.cdc.gov/coronavirus/2019-ncov/php/water.html> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Your water is supplied from seven wells that draw groundwater from three aquifers, Towamensing, Walcksville and the Trimmers Rock in Monroe County located within community boundaries in the Stroud Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A source water assessment of the Towamensing, Walcksville and the Trimmers Rock geologic aquifer, which supplies water for Community Utilities of Pennsylvania, Inc. was completed by the PA Department of Environmental Protection (PADEP).

Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754-0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

Please call customer service at 1-800-638-0262 if you have questions.

[We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.](#)

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2020.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>

Water Quality Test Results

Lead and Copper Contaminants - Regulated at the Consumers' Tap

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2020	1.3	1.3	1.16	3 out of 40	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2020	15	0	3.0	3 out of 40	N	Corrosion of household plumbing systems, erosion of natural deposits.

Copper is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's disease should consult their personal doctor.

Lead: Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

Chemical Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2020	N	1.89	0.3 - 2.86	MRDLG = 4	MRDL = 4	Water additive used to control microbes
Nitrate (as Nitrogen) (ppm)	2020	N	0.81	ND - 7.32	10	10	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits.

Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider.

Secondary Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCL	Likely Source of Contamination
Sulfate (ppm)	2018	N	16	11 - 23	250	Erosion of natural deposits
**Lead (ppb)	2020	N	10	ND- 48	15	Erosion of natural deposits
**Copper (ppm)	2020	N	0.307	ND-0.578	1.3	Erosion of natural deposits, leeching from wood preservatives

**Lead and Copper samples were collected at Entry Point and was not collected as part of the Lead and Copper rule.

Inorganic Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCLG	MCL	Likely Source of Contamination
Arsenic (ppm)	2020	N	0.002	0.002 - 0.002	0	0.01	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes

Other Miscellaneous Water Characteristics - Contaminants

Contaminant (units)	Sample Date	Your Water	Range Low High
Calcium (ppm)	2020	21.43	17.7 - 24.0
Magnesium	2017	6.29	N/A

PFAS Testing

Community Utilities of Pennsylvania, Inc., Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

PFAS Results (All results reported as Nanograms per liter (ng/L))

Contaminant	Sample Date	Range of Detect	Average	EPA Advisory	Below HAL
PFOS	2020	ND - 2.2	<2.0	70	Yes
PFOA	2020	ND - 2.0	<2.0	70	Yes
Combined PFOS + PFOA	2020	ND - 4.2	2.1	70	Yes

Terms and Abbreviations:

- **PFOS** – Perfluorooctane Sulfonate
- **PFOA** – Perfluorooctanoic Acid
- **Health Advisory Level (HAL)** – To provide Americans, including the most sensitive populations, with a margin of protection from a lifetime of exposure to PFOA and PFOS from drinking water, EPA established the health advisory levels at 70 parts per trillion.
- **Ng/L** – Nanograms per liter (ng/L) which equals Parts per trillion (ppt) – One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.
- **ND (No Detect)** - No detection means the constituent is not detectable at the minimum reporting limit. 2.0 ng/L is the minimum level the lab is reporting a detection for these parameters.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2020:

Synthetic Organic Chemicals (SOCs)

Violation Type	Violation Begin	Violation End	Violation Explanation
Monitoring, Routine	10/20/2020	12/29/2020	We failed to test our drinking water for the contaminant during the period indicated. Because of this failure, we cannot be sure of the quality of our drinking water during the period indicated. Samples were missed in the 3 rd quarter. They were taken in the 4 th quarter 12/29/2020, the results were non-detect.

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Community Utilities of Pennsylvania, Inc. Penn Estates Water System

PWS ID: PA2450065

Annual Water Quality Report 2021

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers, I am pleased to present your Annual Water Quality Report for 2021. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2021. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations.

Our team is comprised of proud members of the community who are dedicated to providing safe, reliable and cost-effective service to you. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Maintaining a safe and reliable water supply is hard work. Our devoted local team of water quality experts are working in the community every day, ensuring that our customers are our top priority, and providing the highest quality drinking water and service – now and well into the future.

Best regards,



COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

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The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

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Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2021.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>

Water Quality Test Results

Lead and Copper Contaminants - Regulated at the Consumers' Tap

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	1/1/2021 - 6/30/2021	1.3	1.3	2.04	7 out of 40	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
	7/1/2021 - 12/31/2021	1.3	1.3	0.758	1 out of 41	N	
Lead (ppb)	1/1/2021 - 6/30/2021	15	0	4.0	0 out of 40	N	Corrosion of household plumbing systems, erosion of natural deposits.
	7/1/2021 - 12/31/2021	15	0	3.0	0 out of 41	N	

Copper is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's disease should consult their personal doctor.

Secondary Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCL	Likely Source of Contamination
Sulfate (ppm)	2018	N	16	11 - 23	250	Erosion of natural deposits
**Lead (ppb)	2020	N	10	ND- 48	15	Erosion of natural deposits
**Copper (ppm)	2020	N	0.307	ND-0.578	1.3	Erosion of natural deposits, leaching from wood preservatives

Lead and **Copper samples were collected at Entry Point and was not collected as part of the Lead and Copper rule. **Lead: Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

Entry Point Disinfectant Residual

Contaminant	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation	Sources of Contamination
Chlorine	0.30	0.41	0.41 - 3.55	ppm	2021	N	Water additive used to control microbes

Disinfection By-Products Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Distribution System Chlorine (ppm)	2021	N	1.47	0.71 - 2.09	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHMs (ppb) [Total Trihalomethanes]	2021	N	7.5	7.5 - 7.5	NA	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2021	N	4.01	4.01 - 4.01	NA	60	By-product of drinking water disinfection

Organic Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Toluene (ppm)	2021	N	0.0007	0.0007 - 0.0007	1	1	Discharge from petroleum refineries
Xylenes (ppm)	2021	N	0.0017	0.0017 - 0.0017	10	10	Discharge from petroleum refineries; Discharge from chemical factories

Inorganic Contaminants							
Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCLG	MCL	Likely Source of Contamination
Arsenic (ppb)	2021	N	2.0	2.0 - 2.0	0	10	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
Barium (ppm)	2021	N	0.0188	0.012 - 0.032	2	2	Discharge from drilling wastes; Discharge from metal refineries; Erosion of natural deposits

Other Miscellaneous Water Characteristics - Contaminants			
Contaminant (units)	Sample Date	Your Water	Range Low High
Calcium (ppm)	2021	21.43	17.7 - 28.0
Magnesium	2017	6.29	N/A

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports. For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations
In 2021, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received no violations from Pennsylvania Department of Environmental Protection and was in compliance with applicable testing and reporting requirements.

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Community Utilities of Pennsylvania, Inc.

Penn Estates Water System

PWS ID: PA2450065

Annual Water Quality Report 2022

Message from Dana Hill, President

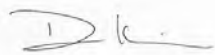
Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2022. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2022. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations at your tap.

Treating and maintaining a safe and reliable water supply is not only hard work, but it is rewarding. Our team of local water experts are proudly dedicated to providing safe, reliable, and cost-effective service every day. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Best regards,



COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. **Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.**

For more information, visit the CDC at <https://stacks.cdc.gov/view/cdc/85879> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Your water is supplied from seven wells that draw groundwater from three aquifers, Towamensing, Walcksville and the Trimmers Rock in Monroe County located within community boundaries in the Stroud Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A source water assessment of the Towamensing, Walcksville and the Trimmers Rock geologic aquifer, which supplies water for Community Utilities of Pennsylvania, Inc. was completed by the PA Department of Environmental Protection (PADEP).

Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754-0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Please call customer service at 1-800-638-0262 if you have questions.

<u>Category</u>	<u>Quantity</u>	<u>Greatest Percentage</u>
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

[We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.](#)

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

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MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

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Water Quality Test Results

Lead and Copper Contaminants - Regulated at the Consumers' Tap

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	1/1/2022 - 6/30/2022	1.3	1.3	1.254	5 out of 46	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	1/1/2022 - 6/30/2022	15	0	4.0	0 out of 46	N	Corrosion of household plumbing systems, erosion of natural deposits.

Copper is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's disease should consult their personal doctor.

Secondary Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCL	Likely Source of Contamination
Sulfate (ppm)	2018	N	16	11 - 23	250	Erosion of natural deposits
**Lead (ppb)	2020	N	10	ND- 48	15	Erosion of natural deposits
**Copper (ppm)	2020	N	0.307	ND-0.578	1.3	Erosion of natural deposits, leaching from wood preservatives

****Lead and **Copper** samples were collected at Entry Point and was not collected as part of the Lead and Copper rule. **Lead:** Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

Entry Point Disinfectant Residual

Contaminant	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation	Sources of Contamination
Chlorine	0.30	0.0	0.0- 2.69	ppm	2022	See Violation Section	Water additive used to control microbes

Disinfection By-Products Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Distribution System Chlorine (ppm)	2022	N	1.43	0.51 - 2.17	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHMs (ppb) [Total Trihalomethanes]	2022	N	28.3	28.3 - 28.3	NA	80	By-product of drinking water chlorination

Inorganic Contaminants

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water Average	Range Low High	MCLG	MCL	Likely Source of Contamination
Arsenic (ppb)	2021	N	2.0	2.0 - 2.0	0	10	Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
Barium (ppm)	2021	N	0.0188	0.012 - 0.032	2	2	Discharge from drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Asbestos (MFL)	2022	N	0.12	0.12 - 0.12	7	7	Decay of asbestos cement water mains; Erosion of natural deposits

Other Miscellaneous Water Characteristics - Contaminants			
Contaminant (units)	Sample Date	Your Water	Range Low High
Calcium (ppm)	2022	22.36	18.8 - 24.5
Magnesium	2017	6.29	N/A

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established health advisory levels for GenX, PFBS, PFOA, and PFOS, and has proposed enforceable limits. We are reviewing the proposed MCLs to evaluate the impact on our operations and on the communities we serve. **Our focus will remain, as always, on supplying our customers with safe and reliable water.**

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports under Water Safety. For more information visit <https://www.epa.gov/pfas>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all our customers.

Violations

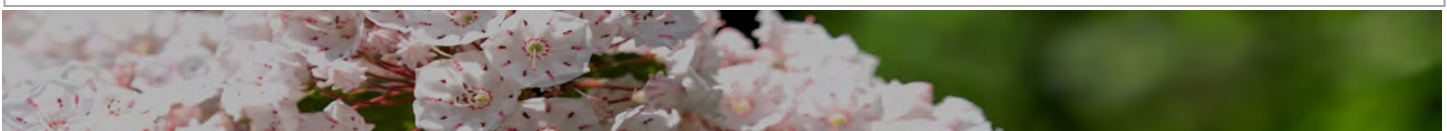
Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2022:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Failure to maintain 4-log inactivation for well 4 entry point 104	05/06/2022	05/06/2022	We failed to maintain 4-log inactivation for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).
Recordkeeping Requirements Not Met for well 2 entry point 102	03/11/2022	04/10/2022	We failed to retain data collected for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).
Recordkeeping Requirements Not Met for well 2 entry point 102	05/06/2022	06/10/2022	We failed to retain data collected for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).
Recordkeeping Requirements Not Met for well 4 entry point 104	05/06/2022	06/10/2022	We failed to retain data collected for chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

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Community Utilities of Pennsylvania, Inc. Tamiment Resort Water System

PWS ID: PA2520070

Annual Water Quality Report 2020

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,
I am pleased to share your Annual Water Quality Report for 2020. This report is designed to inform you of the quality of water we delivered to you over the past year. As your community water utility, we fully appreciate our role in the local community. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. This report includes information to keep you informed of what's working and where we continue to work hard to deliver safe, reliable, and cost-effective service.

We are proud to share this report which is based on water quality testing through December 2020. We continually strive to supply water that meets or exceeds all federal and state water quality regulations.

Our dedicated team of local water quality experts works every day to ensure that you, our customer, are our top priority and that we are providing the highest quality service – now and in the years to come.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at <https://www.cdc.gov/coronavirus/2019-ncov/php/water.html> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Your water is supplied from three wells that draw groundwater from three aquifers in Pike County located within community boundaries in the Lehman Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A Source Water Assessment of our source(s) was completed by the PA Department of Environmental Protection (PA. DEP). The Assessment has found that our source(s) of is/are potentially most susceptible to Low Density Development, Golf Courses, Major Roads, UST sites, Agriculture and Municipal Waste. Overall, our source(s) has/have moderate risk of significant contamination. Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754 -0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

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[We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.](#)

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

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EPA	Environmental Protection Agency.
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Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Millirems per year (Mrem/year)	A measure of radiation absorbed by the body.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Parts per quadrillion (ppq)	One parts per quadrillion, or picograms per liter
Parts per trillion (pptt)	One parts per trillion, or nanograms per liter
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2020.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

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Water Quality Test Results

Inorganic Chemicals

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2019	1.3	1.3	0.171	0	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2019	15	0	0	0	N	Corrosion of household plumbing systems, erosion of natural deposits.

Radiological Contaminants

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Radium 226 (pCi/l)	5	5	0	0–0.02	4/16/15	N	Erosion of natural deposits
Radium 228 (pCi/l)	5	5	0	0-0.48	4/16/15	N	Erosion of natural deposits

Disinfectant / Disinfection By-Products

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Trihalomethanes (ppb)	80	80	1.1	1.1 - 1.1	09/2020	N	By-product of drinking water chlorination
Chlorine (mg/l)	4	4	1.15	0.40 - 1.72	2020	See Violation Section	Water additive used to control microbes

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

Perfluorooctane Sulfonate (PFOS) and Perfluorooctanoic Acid (PFOA) were tested during 2020 with no detection. No detection means the constituent is not detectable at the minimum reporting limit. 2.0 ng/L is the minimum level the lab is reporting a detection for these parameters. Nanograms per liter (ng/L) equals Parts per trillion (ppt) – One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.

For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2020:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Monitoring Requirements Not Met for well 1 & 3 entry point 101 & 103	3/10/2020	3/11/2020	We failed to monitor chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

Revised Total Coliform Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Failure to Properly Collect or Analyze RTCR Routine Samples	04/09/2020	04/23/2020	We failed to monitor chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

Chlorine

Violation Type	Violation Begin	Violation End	Violation Explanation
Reporting, Routine	6/10/2020	7/15/2020	We failed to report 2 distribution sample results to the PADEP by the required reporting date. Results were submitted on 7/15/2020.

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Community Utilities of Pennsylvania, Inc. Tamiment Resort Water System

PWS ID: PA2520070

Annual Water Quality Report 2021

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers, I am pleased to present your Annual Water Quality Report for 2021. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2021. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations.

Our team is comprised of proud members of the community who are dedicated to providing safe, reliable and cost-effective service to you. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Maintaining a safe and reliable water supply is hard work. Our devoted local team of water quality experts are working in the community every day, ensuring that our customers are our top priority, and providing the highest quality drinking water and service – now and well into the future.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

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A Source Water Assessment of our source(s) was completed by the PA Department of Environmental Protection (PA. DEP). The Assessment has found that our source(s) of is/are potentially most susceptible to Low Density Development, Golf Courses, Major Roads, UST sites, Agriculture and Municipal Waste. Overall, our source(s) has/have moderate risk of significant contamination. Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754 -0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

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The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

<u>Category</u>	<u>Quantity</u>	<u>Greatest Percentage</u>
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What measures are in place to ensure water is safe to drink?

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and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

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Drain Disposal Information

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Water Quality Test Results

Chemical Contaminants

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Chlorine (mg/l)	MRDL=4	MRDLG=4	1.31	0.90 - 2.10	2021	See Violation Section	Water additive used to control microbes
Total Trihalomethanes TTHM (ppb)	80	NA	4.4	3.6 - 5.2	2021	N	By-product of drinking water chlorination

Entry Point Disinfectant Residual

Contaminant (Units)	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Chlorine	1.0	1.0	1.0 - 2.21	ppm	2021	N	Erosion of natural deposits

Lead and Copper

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2019	1.3	1.3	0.171	0	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2019	15	0	0	0	N	Corrosion of household plumbing systems, erosion of natural deposits.

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports. For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2021:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Monitoring Requirements Not Met for well 1 & 3 entry point 101 & 103	07/01/2021	8/01/2021	We failed to monitor chlorine residuals in accordance with PA Code Chapter 109.301(1)(D).

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>



Community Utilities of Pennsylvania, Inc. Tamiment Resort Water System

PWS ID: PA2520070

Annual Water Quality Report 2022

Message from Dana Hill, President

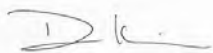
Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to present your Annual Water Quality Report for 2022. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2022. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations at your tap.

Treating and maintaining a safe and reliable water supply is not only hard work, but it is rewarding. Our team of local water experts are proudly dedicated to providing safe, reliable, and cost-effective service every day. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual.

The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. **Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.**

For more information, visit the CDC at <https://stacks.cdc.gov/view/cdc/85879> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Your water is supplied from three wells that draw groundwater from three aquifers in Pike County located within community boundaries in the Lehman Township. An aquifer is a geological formation that contains water.

Source Water Assessment

A Source Water Assessment of our source(s) was completed by the PA Department of Environmental Protection (PA. DEP). The Assessment has found that our source(s) of is/are potentially most susceptible to Low Density Development, Golf Courses, Major Roads, UST sites, Agriculture and Municipal Waste. Overall, our source(s) has/have moderate risk of significant contamination. Summary reports of the assessment are available by writing to, Community Utilities of Pennsylvania, Inc. P.O. Box 379, Dunkirk, Maryland 20754 -0379 and on the PADEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

Complete reports were distributed to municipalities, water suppliers, local planning agencies and PADEP offices. Copies of the complete report are available for review at the PADEP Northeast Regional Office, Records Management Unit at (570) 826-2511.

The assessment found 11 individual potential pollution point activities in the area:

The highest risk of threat of potential pollution to the water system by activity quantity is Quarry, swimming pools and wastewater treatment plants.

Category	Quantity	Greatest Percentage
Agricultural	0	
Commercial	0	
Industrial	1	Quarry
Miscellaneous	9	Wastewater Treatment Plant
Residential	1	Swimming Pool

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports. Also visit our website for water conservation tips and other educational material.

[We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.](#)

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items.

For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Millirems per year (Mrem/year)	A measure of radiation absorbed by the body.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Parts per quadrillion (ppq)	One parts per quadrillion, or picograms per liter
Parts per trillion (pptt)	One parts per trillion, or nanograms per liter
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2022.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

To access your utility account anytime, anywhere, please register for our customer portal & download My Utility Account at <https://account.myutility.us>

Water Quality Test Results

Chemical Contaminants

Contaminant (Units)	MCL in CCR Units	MCLG	Level Detected	Range of Detections	Sample Date	Violation Y/N	Sources of Contamination
Chlorine (mg/l)	MRDL=4	MRDLG =4	1.36	0.94 - 2.13	2022	N	Water additive used to control microbes
Total Trihalomethanes TTHM (ppb)	80	NA	7.7	2.8 - 12.6	2022	N	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic	60	NA	5.35	ND - 5.35	2022	N	By-product of drinking water disinfection

Entry Point Disinfectant Residual

Contaminant (Units)	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Units	Sample Date	Violation Y/N	Sources of Contamination
Chlorine	1.0	0.46	0.46 - 2.66	ppm	2022	See Violation Section	Erosion of natural deposits

Lead and Copper

Contaminant (Units)	Sample Date	Action Level (AL)	MCLG	90th Percentile Value	# of sites Above AL of Total Sites	Violation	Likely Source of Contamination
Copper (ppm)	2022	1.3	1.3	0.347	0	N	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives.
Lead (ppb)	2022	15	0	3	0	N	Corrosion of household plumbing systems, erosion of natural deposits.

Organic Contaminants

Contaminant (units)	Sample Date	MCL/MRDL Violation Y/N	Your Water Average	Range Low-High	MCLG	MCL	Likely Source of Contamination
Xylenes (ppm)	2022	N	0.0008	0.0008 - 0.0008	10	10	Discharge from petroleum refineries; Discharge from chemical factories

Other Miscellaneous Water Characteristics - Contaminants

Contaminant (units)	Sample Date	Your Water	Range: Low High
Calcium (ppm)	2022	21.43	13.7 - 16.8

Violations

Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2022:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
Failure to Maintain 4-log Inactivation Disinfection Treatment for Well 1 Entry Point 101	08/04/2022	9/01/2022	We failed to maintain 4-log inactivation for chlorine residuals in accordance with PA Code Chapter 109.301 (1)(D).



PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established health advisory levels for GenX, PFBS, PFOA, and PFOS, and has proposed enforceable limits. We are reviewing the proposed MCLs to evaluate the impact on our operations and on the communities we serve. **Our focus will remain, as always, on supplying our customers with safe and reliable water.**

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports under Water Safety. For more information visit <https://www.epa.gov/pfas>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all our customers.

Community Utilities of Pennsylvania, Inc. Westgate Water System

PWS ID: PA3480024

Annual Water Quality Report 2020

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers,

I am pleased to share your Annual Water Quality Report for 2020. This report is designed to inform you of the quality of water we delivered to you over the past year. As your community water utility, we fully appreciate our role in the local community. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. This report includes information to keep you informed of what's working and where we continue to work hard to deliver safe, reliable, and cost-effective service.

We are proud to share this report which is based on water quality testing through December 2020. We continually strive to supply water that meets or exceeds all federal and state water quality regulations.

Our dedicated team of local water quality experts works every day to ensure that you, our customer, are our top priority and that we are providing the highest quality service – now and in the years to come.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at <https://www.cdc.gov/coronavirus/2019-ncov/php/water.html> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Our water is purchased water from City of Bethlehem.

Source Water Assessment

A Source Water Assessment of the Tunkhannock Creek Intake, which supplies surface water to the Bethlehem Filtration Plant, was completed in 2001 by Spotts, Stevens and McCoy, Inc. for the PA DEP. The Assessment has found that the Tunkhannock Intake is potentially most susceptible to road deicing materials, accidental spills along roads and leaks in underground storage tanks. Overall, the Tunkhannock Creek Watershed has high risk of significant contamination. In the event that monitoring of either the raw or finished water identifies or detects any of these contaminants then additional required health effects information will be included in this report noting these detections and attempting to identify the potential source(s) of the contamination.

Complete reports were distributed to the City of Bethlehem's Water Bureau, local municipalities, county planning agencies and PA DEP offices. Copies of the complete report are available from the PA DEP Northeast Regional Office, Records Management Section at (570) 826-5472. A summary report of the Assessment is available on the PA DEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

A Source Water Assessment of the Wild Creek Watershed was conducted. Copies of the final July, 2004 Report are available from the PA DEP Regional Office, Records Management Section. The final assessment found that the Wild Creek Watershed is potentially most susceptible to individual point source activities including above ground storage tanks and underground petroleum storage tanks and to non-point source activities including fuel oil storage tanks, household cleaning supplies, highway spills, highway salt applications, lawn care supplies, on-lot sewage disposal, petroleum pipelines, swimming pools, wells (abandoned or active) and bore holes (abandoned or active). Overall, because of all the potential threats identified near the water supply, the adoption of a source water protection plan was recommended. More information is available at <http://www.bethlehem-pa.gov>. call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

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- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

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Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

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Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items. For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular

contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2020.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

Violations

In 2020, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received **no violations** from PADEP and was in compliance with applicable testing and reporting requirements.

Water Quality Test Results - Community Utilities of Pennsylvania, Inc. Westgate

Lead and Copper Contaminants

Contaminant (units)	Sample Date	Your Water	# of sites found above the AL	MCLG	MCL	Likely Source of Contamination
Copper (ppm) (90 th percentile)	2019	0.068	None	1.3	AL=1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (ppb) (90 th percentile)	2019	ND	None	0	AL=15	Corrosion of household plumbing systems, erosion of natural deposits

Disinfectant / Disinfection By-Product Contaminants

Contaminant (units)	Sample Date	MCL/ MRDL Violation Y/N	Your Water (AVG)	Range Low High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2020	N	1.10	0.86 - 1.25	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHM (ppb) [Total Trihalomethanes]	2020	N	32.0	23.2 - 41.1	N/A	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2020	N	16.13	12.3 - 22.8	N/A	60	By-product of drinking water disinfection

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

Perfluorooctane Sulfonate (PFOS) and Perfluorooctanoic Acid (PFOA) were tested during 2020 with no detection. No detection means the constituent is not detectable at the minimum reporting limit. 2.0 ng/L is the minimum level the lab is reporting a detection for these parameters. Nanograms per liter (ng/L) equals Parts per trillion (ppt) – One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.

For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all of our customers.

Violations - Disinfectant / Disinfection By-Product

Violation Type	Violation Begin	Violation End	Violation Explanation
FAILURE TO MONITOR OR REPORT FOR THE CONTAMINANT SPECIFIED	12/31/2020	1/3/2021	<i>We failed to collect Haloacetic Acid and Trihalomethane samples on 01/03/2021 and therefore cannot be sure of the quality of our drinking water during that time. Samples were taken three days too early on 12/31/2020. All results of Haloacetic Acids and Trihalomethanes collected in 2020 were below the MCL.</i>

Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.

To access your utility account anytime, anywhere, please register for our customer portal & download MyUtilityConnect at <https://connect.myutility.us/connect/>



2020 Water Quality Test Results - City of Bethlehem, PA

Inorganic Contaminant

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water	Range Low High	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	2020	N	<0.50	N/A	4	4*	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories.
Iron (ppm)	2020	N	0.03	NA	NA	0.3	Naturally occurring element
Sodium (ppm)	2020	N	7.2	6.5 - 7.8	NA	NA	Naturally occurring element
Zinc (ppm)	2020	N	0.043	0.027 - 0.059	NA	5	Naturally occurring element
Sulfate (ppm)	2020	N	4	NA	NA	250	Naturally sources
Total Dissolved Solids (ppm)	2020	N	54	42 - 66	NA	500	Naturally sources, chemicals used in the water treatment process, and distribution piping.

The City of Bethlehem has been adding Fluoride to their drinking water since June 1971.

**EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.*

Turbidity

Contaminant (units)	MCL Violation Y/N	Your Water	Lowest Monthly % of samples meeting TT	MCLG	MCL	Likely Source of Contamination
Turbidity (NTU)	No	0.051	100%	N/A	TT = 1 NTU	Soil runoff

***Turbidity** is a measure of the cloudiness of the water. The City of Bethlehem monitors it because it is a good indicator of the effectiveness of the filtration system.*

***NTU** (Nephelometric Turbidity Units) - A measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.*

***Treatment Technique (TT)** - A required process intended to reduce the level of a contaminant in drinking water. For turbidity this means any monthly sample greater than 1 NTU or 95% of the monthly samples are greater than or equal to 0.3 NTU.*

Unregulated Contaminant Monitoring*

Contaminant (units)	Reported Level	Range	Major Sources
Manganese	2.80 ug/L	2.25 - 3.98 ug/L	Naturally occurring element
Bromochloroacetic Acid	1.48 ug/L	0.47 - 2.13 ug/L	By-product of drinking water chlorination
Bromodichloroacetic Acid	1.72 ug/L	1.21 - 3.24 ug/L	By-product of drinking water chlorination
Dichloroacetic Acid	13.34 ug/L	1.35 - 27.2 ug/L	By-product of drinking water chlorination
Monochloroacetic Acid	2.84 ug/L	ND - 2.84 ug/L	By-product of drinking water chlorination
Trichloroacetic Acid	19.22 ug/L	5.76 - 29.3 ug/L	By-product of drinking water chlorination

**Unregulated Contaminant Monitoring helps the EPA to determine where certain contaminants occur and whether it needs to regulate those contaminants.*

Community Utilities of Pennsylvania, Inc.

Westgate Water System

PWS ID: PA3480024

Annual Water Quality Report 2021

Message from Bryce Mendenhall, President

Dear Community Utilities of Pennsylvania, Inc. Customers, I am pleased to present your Annual Water Quality Report for 2021. Transparency, health, and safety are key priorities in our company's efforts to provide a high-quality, reliable water supply. Included in this report are details about where your water comes from, what it contains, and how it compares to regulatory standards.

We are proud to share this report which is based on water quality testing through December 2021. We continually strive to supply water that meets and/or exceeds all federal and state water quality regulations.

Our team is comprised of proud members of the community who are dedicated to providing safe, reliable and cost-effective service to you. This commitment includes acting with integrity, protecting the environment, and enhancing the local community.

Maintaining a safe and reliable water supply is hard work. Our devoted local team of water quality experts are working in the community every day, ensuring that our customers are our top priority, and providing the highest quality drinking water and service – now and well into the future.

Best regards,



Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

COVID-19 Response

According to the Centers for Disease Control and Prevention (CDC) and the US Environmental Protection Agency (EPA), the virus that causes COVID-19 has not been detected in drinking water. Conventional water treatment methods that use disinfection, such as those provided by Community Utilities of Pennsylvania, Inc., should remove or inactivate the virus that causes COVID-19 as they do for other pathogens.

Based on current evidence, the risk to water supplies remains low. Customers can continue using and drinking tap water as usual. The EPA also encourages the public to help keep household plumbing and our nation's water infrastructure operating properly by only flushing toilet paper. Disinfecting or other sanitary wipes, including those labeled as "flushable" and other non-toilet paper items, should NOT be flushed in toilet.

For more information, visit the CDC at <https://www.cdc.gov/coronavirus/2019-ncov/php/water.html> and EPA at <https://www.epa.gov/coronavirus/coronavirus-and-drinking-water-and-wastewater>.

Source of Drinking Water

Our water is purchased water from City of Bethlehem.

Source Water Assessment

A Source Water Assessment of the Tunkhannock Creek Intake, which supplies surface water to the Bethlehem Filtration Plant, was completed in 2001 by Spotts, Stevens and McCoy, Inc. for the PA DEP. The Assessment has found that the Tunkhannock Intake is potentially most susceptible to road deicing materials, accidental spills along roads and leaks in underground storage tanks. Overall, the Tunkhannock Creek Watershed has high risk of significant contamination. In the event that monitoring of either the raw or finished water identifies or detects any of these contaminants then additional required health effects information will be included in this report noting these detections and attempting to identify the potential source(s) of the contamination.

Complete reports were distributed to the City of Bethlehem's Water Bureau, local municipalities, county planning agencies and PA DEP offices. Copies of the complete report are available from the PA DEP Northeast Regional Office, Records Management Section at (570) 826-5472. A summary report of the Assessment is available on the PA DEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

A Source Water Assessment of the Wild Creek Watershed was conducted. Copies of the final July, 2004 Report are available from the PA DEP Regional Office, Records Management Section. The final assessment found that the Wild Creek Watershed is potentially most susceptible to individual point source activities including above ground storage tanks and underground petroleum storage tanks and to non-point source activities including fuel oil storage tanks, household cleaning supplies, highway spills, highway salt applications, lawn care supplies, on-lot sewage disposal, petroleum pipelines, swimming pools, wells (abandoned or active) and bore holes (abandoned or active). Overall, because of all the potential threats identified near the water supply, the adoption of a source water protection plan was recommended. More information is available at <http://www.bethlehem-pa.gov>. call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items. For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

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contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2021.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

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Violations

In 2021, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received **no violations** from PADEP and was in compliance with applicable testing and reporting requirements.

Water Quality Test Results - Community Utilities of Pennsylvania, Inc. Westgate

Lead and Copper Contaminants

Contaminant (units)	Sample Date	Your Water	# of sites found above the AL	MCLG	MCL	Likely Source of Contamination
Copper (ppm) (90 th percentile)	2019	0.068	None	1.3	AL=1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (ppb) (90 th percentile)	2019	ND	None	0	AL=15	Corrosion of household plumbing systems, erosion of natural deposits

Disinfectant / Disinfection By-Product Contaminants

Contaminant (units)	Sample Date	MCL/ MRDL Violation Y/N	Your Water (AVG)	Range Low High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2021	N	1.09	0.54 - 1.34	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHM (ppb) [Total Trihalomethanes]	2021	N	32.5	25.9 - 38.1	N/A	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2021	N	23.8	17 - 35.8	N/A	60	By-product of drinking water disinfection

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established a health advisory level at 70 parts per trillion.

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports.

For more information visit <https://www.epa.gov/ground-water-and-drinking-water/drinking-water-health-advisories-pfoa-and-pfos>.

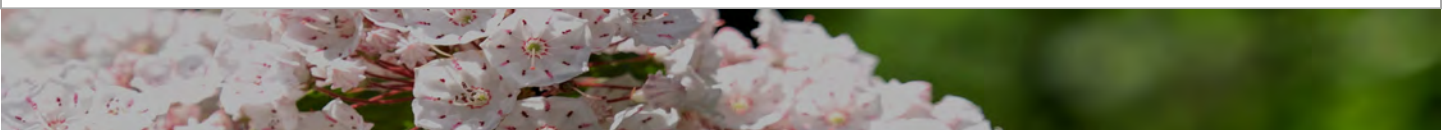
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In 2021, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received no violations from Pennsylvania Department of Environmental Protection and was in compliance with applicable testing and reporting requirements.

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2021 Water Quality Test Results - City of Bethlehem, PA

Inorganic Contaminant

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water	Range Low High	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	2021	N	<0.50	N/A	4	4*	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories.
Iron (ppm)	2021	N	0.03	NA	NA	0.3	Naturally occurring element
Sodium (ppm)	2021	N	7.9	6.7 - 9.8	NA	NA	Naturally occurring element
Zinc (ppm)	2021	N	0.038	0.029 - 0.053	NA	5	Naturally occurring element
Sulfate (ppm)	2021	N	4.15	4.07 - 4.21	NA	250	Naturally sources
Total Dissolved Solids (ppm)	2021	N	30	26 - 36	NA	500	Naturally sources, chemicals used in the water treatment process, and distribution piping.

The City of Bethlehem has been adding Fluoride to their drinking water since June 1971.

**EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set a lower MCL to better protect human health.*

Turbidity

Contaminant (units)	MCL Violation Y/N	Your Water	Lowest Monthly % of samples meeting TT	MCLG	MCL	Likely Source of Contamination
Turbidity (NTU)	No	0.047	100%	N/A	TT = 1 NTU	Soil runoff

Turbidity is a measure of the cloudiness of the water. The City of Bethlehem monitors it because it is a good indicator of the effectiveness of the filtration system.

NTU (Nephelometric Turbidity Units) - A measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.

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Unregulated Contaminant Monitoring*

Contaminant (units)	Reported Level	Range	Major Sources
Manganese	2.80 ug/L	2.25 - 3.98 ug/L	Naturally occurring element
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Bromodichloroacetic Acid	1.72 ug/L	1.21 - 3.24 ug/L	By-product of drinking water chlorination
Dichloroacetic Acid	13.34 ug/L	1.35 - 27.2 ug/L	By-product of drinking water chlorination
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Trichloroacetic Acid	19.22 ug/L	5.76 - 29.3 ug/L	By-product of drinking water chlorination

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Community Utilities of Pennsylvania, Inc. Westgate Water System

PWS ID: PA3480024

Annual Water Quality Report 2022

Message from Dana Hill, President

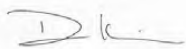
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Best regards,



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Source Water Assessment

A Source Water Assessment of the Tunkhannock Creek Intake, which supplies surface water to the Bethlehem Filtration Plant, was completed in 2001 by Spotts, Stevens and McCoy, Inc. for the PA DEP. The Assessment has found that the Tunkhannock Intake is potentially most susceptible to road deicing materials, accidental spills along roads and leaks in underground storage tanks. Overall, the Tunkhannock Creek Watershed has high risk of significant contamination. In the event that monitoring of either the raw or finished water identifies or detects any of these contaminants then additional required health effects information will be included in this report noting these detections and attempting to identify the potential source(s) of the contamination.

Complete reports were distributed to the City of Bethlehem's Water Bureau, local municipalities, county planning agencies and PA DEP offices. Copies of the complete report are available from the PA DEP Northeast Regional Office, Records Management Section at (570) 826-5472. A summary report of the Assessment is available on the PA DEP website at www.dep.state.pa.us/dep/deputate/watermgt/wc/Subjects/SrceProt/SourceAssessment/default.htm.

A Source Water Assessment of the Wild Creek Watershed was conducted. Copies of the final July, 2004 Report are available from the PA DEP Regional Office, Records Management Section. The final assessment found that the Wild Creek Watershed is potentially most susceptible to individual point source activities including above ground storage tanks and underground petroleum storage tanks and to non-point source activities including fuel oil storage tanks, household cleaning supplies, highway spills, highway salt applications, lawn care supplies, on-lot sewage disposal, petroleum pipelines, swimming pools, wells (abandoned or active) and bore holes (abandoned or active). Overall, because of all the potential threats identified near the water supply, the adoption of a source water protection plan was recommended. More information is available at <http://www.bethlehem-pa.gov>. call customer service at 1-800-638-0262 if you have questions.

We ask that all our customers help us protect our water sources which are the heart of our community, our way of life and our children's future.

EPA Wants You To Know

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- A. **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- B. **Inorganic contaminants**, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- C. **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- D. **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- E. **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

What measures are in place to ensure water is safe to drink?

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

Special notice from EPA for the elderly, infants, cancer patients and people with HIV/AIDS or other immune system problems

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Information Concerning Lead in Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials

and components associated with service lines and home plumbing. Community Utilities of Pennsylvania, Inc. is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at www.epa.gov/safewater/lead.

Water that remains stationary within your home plumbing for extended periods of time can leach lead out of pipes joined with lead-containing solder as well as brass fixtures or galvanized pipes. Flushing fixtures has been found to be an effective means of reducing lead levels. The flushing process could take from 30 seconds to 2 minutes or longer until it becomes cold or reaches a steady temperature. Faucets, fittings, and valves, including those advertised as "lead-free," may contribute lead to drinking water. Consumers should be aware of this when choosing fixtures and take appropriate precautions. Visit the NSF Web site at www.nsf.org to learn more about lead-containing plumbing fixtures.

Drain Disposal Information

Sewer overflows and backups can cause health hazards, damage home interiors, and threaten the environment. A common cause is sewer pipes blocked by grease, which gets into the sewer from household drains. Grease sticks to the insides of pipes. Over time, the grease can build up and block the entire pipe. Help solve the grease problem by keeping this material out of the sewer system in the first place:

- Never pour grease down sink drains or into toilets. Scrape grease into a can or trash.
- Put strainers in sink drains to catch food scraps / solids for disposal.

Prescription Medication and Hazardous Waste

Household products such as paints, cleaners, oils, and pesticides, are considered to be household hazardous waste. Prescription and over-the-counter drugs poured down the sink or flushed down the toilet can pass through the wastewater treatment system and enter rivers and lakes (or leach into the ground and seep into groundwater in a septic system). Follow the directions for proper disposal procedures. **Do not flush hazardous waste or prescription and over-the-counter drugs down the toilet or drain.** They may flow downstream to serve as sources for community drinking water supplies. Many communities offer a variety of options for conveniently and safely managing these items. For more information, visit the EPA website at: www.epa.gov/hw/household-hazardous-waste-hhw.

The Safe Drinking Water Act was passed in 1974 due to congressional concerns about organic chemical contaminants in drinking water and the inefficient manner by which states supervised and monitored drinking water supplies. Congress' aim was to assure that all citizens served by public water systems would be provided high quality water. As a result, the EPA set enforceable standards for health-related drinking water contaminants. The Act also established programs to protect underground sources of drinking water from contamination.

Understanding This Report In order to help you understand this report, we want you to understand a few terms and abbreviations that are contained in it.

Action level (AL)	The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Action level goal (ALG)	The level of a contaminant in drinking water below which there is no known or expected risk to health. ALG's allow for a margin of safety.
Avg	Regulatory compliance with some MCLs is based on running annual average of monthly samples.
EPA	Environmental Protection Agency.
Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. MCL's are set as close to the MCLG's as feasible using the best available treatment technology.
Maximum Contaminant Level Goal (MCLG)	The "goal" is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLG's allow for a margin of safety.
Maximum Residual Disinfectant Level (MRDL)	The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Not applicable (N/A)	Not applicable.
Not Detected (ND)	Analysis or test results indicate the constituent is not detectable at minimum reporting limit.
Parts per million (ppm) or Milligrams per liter (mg/l)	One part per million corresponds to one minute in two years or a single penny in \$10,000.
Parts per billion (ppb) or Micrograms per liter (ug/l)	One part per billion corresponds to one minute in 2,000 years or a single penny in \$10,000,000.
Picocuries per liter (pCi/L)	A measure of radioactivity in the water.
Treatment Technique (TT)	A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Help Protect our Resources

Help put a stop to the more than **1 trillion gallons of water lost annually** nationwide due to household leaks. These easy to fix leaks waste the average family the amount of water used to fill a backyard swimming pool each year. Plumbing leaks can run up your family's water bill an extra 10 percent or more, but chasing down these water and money wasting culprits is as easy as 1—2—3. Simply check, twist, and replace your way to fewer leaks and more water savings:

- ⇒ **Check** for silent leaks in the toilet with a few drops of food coloring in the tank, and check your sprinkler system for winter damage.
- ⇒ **Twist** faucet valves; tighten pipe connections; and secure your hose to the spigot. For additional savings, twist a WaterSense labeled aerator onto each bathroom faucet to save water without noticing a difference in flow. They can save a household more than 500 gallons each year—equivalent to the amount water used to shower 180 times!
- ⇒ **Replace** old plumbing fixtures and irrigation controllers that are wasting water with WaterSense labeled models that are independently certified to use 20 percent less water and perform well.

For more information visit www.epa.gov/watersense.

Monitoring Your Water

We routinely monitor for contaminants in your drinking water according to Federal and State laws. The tables below lists all the drinking water contaminants that were detected in the last round of sampling for each particular

contaminant group. The presence of contaminants does not necessarily indicate that water poses a health risk. **Unless otherwise noted, the data presented in the table is from testing done January 1 through December 31, 2022.** The EPA or the State requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Some of the data, though representative of the water quality, maybe more than one year old.

MCLs are set at very stringent levels. To understand the possible health effects described for many regulated contaminants, a person would have to drink 2 liters of water every day at the MCL level for a lifetime to have a one-in-a-million chance of having the described health effect.

If You Have Questions Or Want To Get Involved

Community Utilities of Pennsylvania, Inc. does not hold regular public meetings. If you have any questions about this report or your water utility, please contact customer service at 1-800-638-0262.

Violations

In 2022, Community Utilities of Pennsylvania, Inc. performed all required monitoring for contaminants and did not exceed any allowable levels of these contaminants. In addition, we received **no violations** from PADEP and was in compliance with applicable testing and reporting requirements.

Water Quality Test Results - Community Utilities of Pennsylvania, Inc. Westgate

Lead and Copper Contaminants

Contaminant (units)	Sample Date	Your Water	# of sites found above the AL	MCLG	MCL	Likely Source of Contamination
Copper (ppm) (90 th percentile)	2022	0.048	None	1.3	AL=1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (ppb) (90 th percentile)	2022	ND	None	0.003	AL=15	Corrosion of household plumbing systems, erosion of natural deposits

Disinfectant / Disinfection By-Product Contaminants

Contaminant (units)	Sample Date	MCL/ MRDL Violation Y/N	Your Water (AVG)	Range Low High	MCLG	MCL	Likely Source of Contamination
Chlorine (ppm)	2022	N	0.94	0.38 - 1.76	MRDLG = 4	MRDL = 4	Water additive used to control microbes
TTHM (ppb) [Total Trihalomethanes]	2022	N	34.2	27.5 - 37.5	N/A	80	By-product of drinking water chlorination
HAA5 (ppb) [Total Haloacetic Acids]	2022	N	24.5	20.8 - 29.1	N/A	60	By-product of drinking water disinfection

PFAS Testing

Community Utilities of Pennsylvania, Inc. continues efforts to conduct statewide drinking water testing for Per- and Polyfluoroalkyl Substances (PFAS). These man-made compounds are used in the manufacturing of products resistant to water, grease or stains including firefighting foams, cleaners, cosmetics, paints, adhesives and insecticides. PFAS can migrate into the soil, water, and air and is likely present in the blood of humans and animals all over the world. The Environmental Protection Agency (EPA) has established health advisory levels for GenX, PFBS, PFOA, and PFOS, and has proposed enforceable limits. We are reviewing the proposed MCLs to evaluate the impact on our operations and on the communities we serve. **Our focus will remain, as always, on supplying our customers with safe and reliable water.**

For the latest PFAS results, visit our website at www.uiwater.com/pennsylvania and click Water Quality Reports under Water Safety. For more information visit <https://www.epa.gov/pfas>.

Community Utilities of Pennsylvania, Inc. is committed to providing safe, reliable, and cost-effective drinking water services to all our customers.

Violations

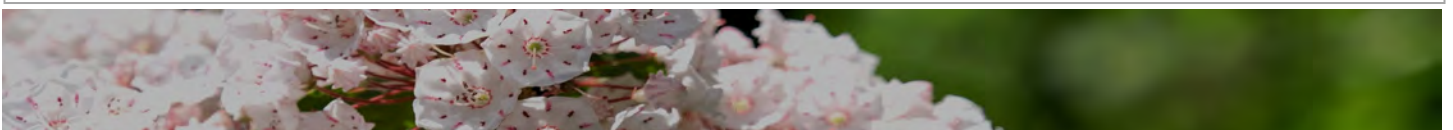
Please see the following violations that Community Utilities of Pennsylvania, Inc. received in 2022:

Groundwater Rule

Violation Type	Violation Begin	Violation End	Violation Explanation
FAILURE TO MONITOR OR REPORT FOR THE CONTAMINANT SPECIFIED	04/05/2022	05/05/2022	PA DEP requires HAA5 samples be taken around 4/05/2022. The contract laboratory failed to analyze/report the results within the required timeframe. The sample was recollected 05/05/2022 and processed successfully. Results were below MCL.

**Visit us online at www.uiwater.com/pennsylvania to view the Water Quality Reports.
Also visit our website for water conservation tips and other educational material.**

**To access your utility account anytime, anywhere, please register for our customer portal & download
My Utility Account at <https://account.myutility.us>**



2022 Water Quality Test Results - City of Bethlehem, PA

Inorganic Contaminant

Contaminant (units)	Sample Date	MCL Violation Y/N	Your Water	Range Low High	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	2022	N	<0.50	N/A	4	4*	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories.
Iron (ppm)	2022	N	0.03	NA	NA	0.3	Naturally occurring element
Sodium (ppm)	2022	N	7.7	7.1 - 8.5	NA	NA	Naturally occurring element
Zinc (ppm)	2022	N	0.042	0.028 - 0.052	NA	5	Naturally occurring element
Sulfate (ppm)	2022	N	4.21	4.03 - 4.42	NA	250	Naturally sources
Total Dissolved Solids (ppm)	2022	N	64	27 - 113	NA	500	Naturally sources, chemicals used in the water treatment process, and distribution piping.

The City of Bethlehem has been adding Fluoride to their drinking water since June 1971.

**EPA's MCL for fluoride is 4 ppm. However, Pennsylvania has set an MCL of 2 ppm to better protect human health.*

Turbidity

Contaminant (units)	MCL Violation Y/N	Your Water	Lowest Monthly % of samples meeting TT	MCLG	MCL	Likely Source of Contamination
Turbidity (NTU)	No	0.148	100%	N/A	TT = 1 NTU	Soil runoff

***Turbidity** is a measure of the cloudiness of the water. The City of Bethlehem monitors it because it is a good indicator of the effectiveness of the filtration system.*

***NTU (Nephelometric Turbidity Units)** - A measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.*

***Treatment Technique (TT)** - A required process intended to reduce the level of a contaminant in drinking water. For turbidity this means any monthly sample greater than 1 NTU or 95% of the monthly samples are greater than or equal to 0.3 NTU.*

Unregulated Contaminant Monitoring*

Contaminant (units)	Reported Level	Range	Major Sources
Manganese	2.80 ug/L	2.25 - 3.98 ug/L	Naturally occurring element
Bromochloroacetic Acid	1.48 ug/L	0.47 - 2.13 ug/L	By-product of drinking water chlorination
Bromodichloroacetic Acid	1.72 ug/L	1.21 - 3.24 ug/L	By-product of drinking water chlorination
Dichloroacetic Acid	13.34 ug/L	1.35 - 27.2 ug/L	By-product of drinking water chlorination
Monochloroacetic Acid	2.84 ug/L	ND - 2.84 ug/L	By-product of drinking water chlorination
Trichloroacetic Acid	19.22 ug/L	5.76 - 29.3 ug/L	By-product of drinking water chlorination

**Unregulated Contaminant Monitoring helps the EPA to determine where certain contaminants occur and whether it needs to regulate those contaminants.*

CUPA STATEMENT NO. 5-R

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3043804 *et al* (consolidated)

REBUTTAL TESTIMONY OF

AMBER CAPWEN

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 5, 2024

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1 **I. INTRODUCTION**

2 **Q. MS. CAPWEN, DID YOU PREVIOUSLY PROVIDE TESTIMONY IN THIS**
3 **PROCEEDING ON BEHALF OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC. (“CUPA”)?**

5 A. Yes. CUPA St. No. 5 is my direct testimony. I am the Capital Improvement Project
6 Manager, Mid-Atlantic Operations, for Corix Regulated Utilities (US) Inc. (“CRUUS”).
7 Community Utilities of Pennsylvania, Inc. (“CUPA” or “the Company”) is a wholly owned
8 subsidiary of CRUUS.

9 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

10 A. The purpose of my rebuttal testimony is to address the two requested adjustments that
11 pertain to the removal of projects from the capital improvement schedule for the fully
12 projected future test year (“FPFTY”). The two adjustment requests I will be responding to
13 are found in OCA Statement 2: the Direct Testimony of Jennifer L. Rogers and I&E
14 Statement No. 3 (Wastewater): the Direct Testimony of Esyan A. Sakaya.

15 **II. FPFTY PROJECT COMPLETION**

16 **Q. PLEASE EXPLAIN OCA WITNESS ROGERS’ ADJUSTMENT TO REMOVE**
17 **TWO WASTEWATER PROJECTS FROM PLANT IN SERVICE.**

18 A. As presented in Rogers’ testimony (page 8 line 17 through page 8 line 8), Rogers
19 recommends the removal of the “UIP 2025 I&I” project and the “UIP Chestnut LS
20 Conversion” project. The reason for removal is that the in-service dates for these two
21 projects, as presented in the Company’s Exhibit D V-12 provided as part of the Company’s
22 base rate filings, fall outside the FPFTY.

1 **Q. DO YOU AGREE WITH OCA WITNESS ROGERS' ADJUSTMENTS?**

2 A. No. The projected plant-in-service date for the “UIP 2025 I&I project”, as presented in
3 Exhibit D V-12, was incorrectly listed as October 21, 2025. All current planning and
4 implementation for this project is projected to be completed by June 15, 2025, as shown in
5 Exhibit AMC-1R to my rebuttal testimony, entitled “UIP 2025 I&I Project Schedule”.¹
6 Exhibit AMC-1R presents a project schedule as outlined by the project engineer, GHD.
7 The project is being completed as part of a multi-year phased approach to address several
8 Inflow & Infiltration-related items as identified by GHD in their technical memorandum
9 dated January 21, 2021.

10 As presented in Exhibit AMC-1R, the project is anticipated to take roughly seven
11 (7) months to complete: two (2) months for design and bid document generation, one (1)
12 month for bid solicitation and contractor selection, three and a half (3.5) months for
13 preconstruction and construction activities, and two (2) weeks (or half a month) for final
14 invoicing and project closeout tasks. Continued I&I projects are imperative in maximizing
15 operational efficiencies and addressing conditions that negatively impact the operational
16 quantities the plant can achieve.

17 Regarding the “UIP Chestnut LS Conversion” project, the projected plant-in-
18 service date as presented in Exhibit D V-12 was incorrectly listed as December 31, 2025.
19 All current planning and implementation for this project is projected to be completed by
20 June 15, 2025, as shown in Exhibit AMC-2R accompanying my rebuttal testimony, entitled
21 “UIP Chestnut Project Schedule”.² Exhibit AMC-2R presents a project schedule as

¹ I also testified in my direct testimony that the UIP 2025 I&I project is expected to conclude in May 2025. CUPA St. 5 at 15:9.

² I also testified in my direct testimony that the UIP Chestnut LS Conversion project is expected to conclude in June 2025. CUPA St. 5 at 14:5.

1 outlined by the project engineer, GHD. Ongoing permitting efforts with West Bradford
2 Township have been fruitful, and the projection is to have West Bradford Township's
3 approval by or before April 2024.

4 In an effort to offset the scheduling and permitting delays experienced in 2023 and
5 achieve an in-service date of June 2025, the generator and automatic transfer switch
6 ("ATS") have been pre-purchased by CUPA. The purchase order was placed and began
7 processing in January 2023. The generator and ATS are anticipated to be in-hand by the
8 end of February 2024. These two components represent the longest-lead items. All other
9 material components are anticipated to be procured by the selected contractor with minimal
10 procurement timeline concerns.

11 As presented in Exhibit AMC-2R, once permits are received and approval is
12 granted by West Bradford Township, the project is anticipated to take twelve (12) months
13 to complete; two (2) months for bid advertisement and contractor selection, one (1) month
14 for mobilization, eight (8) months for construction, and one (1) month for final testing and
15 startup.

16 **Q. PLEASE EXPLAIN I&E WITNESS SAKAYA'S ADJUSTMENT TO REMOVE**
17 **THE "UIP CHESTNUT LS CONVERSION" PROJECT FROM PLANT IN**
18 **SERVICE.**

19 A. As presented in Sakaya's testimony³, Sakaya also recommends removal of the "UIP
20 Chestnut LS Conversion" project from the Company's plant in service. The reason for
21 removal is due to the delay to secure the required permitting and the overall progression of
22 the project.

³ I&E St. No. 3 (Wastewater) at 8:1-16.

1 **Q. DO YOU AGREE WITH WITNESS SAKAYA'S ADJUSTMENT?**

2 A. No. As discussed in the previous section of my rebuttal testimony, the Company reasonably
3 expects this project will be completed within the required time frame for recovery in this
4 proceeding.

5 **III. CONCLUSION**

6 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

7 A. Yes, but I reserve the right to modify and supplement this testimony as necessary.



Proposed Project Schedule
2025
Utilities Inc.
UIP Sanitary Sewer System Improvements

Key Project Tasks		2024												2025											
		Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
1	Authorization of Engineering Services (November 15)																								
2	Design of Recommended Pipe and Manhole Improvements																								
3	90% Design Submittal, Review and Comment (January 3)																								
4	Advertising for Bids (January 17)																								
5	Bids Due (2 weeks-January 31)																								
6	Review Bids and Award Contract (February 14)																								
7	Submittal Review and Preconstruction Meeting																								
8	Onsite Construction Activities and RPR (12 weeks)																								
9	Closeout and Final Invoices Due (June 15)																								

CUPA STATEMENT NO. 6-R

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3043804 *et al* (consolidated)

REBUTTAL TESTIMONY OF

STEVE LUBERTOZZI

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 5, 2024

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3 **PROCEEDING ON BEHALF OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC. (“CUPA”)?**

5 A. Yes. CUPA St. No. 6 is my direct testimony. I am the Senior Vice President of Rates,
6 Regulatory and Legislative Affairs for Corix Infrastructure Inc. (“CII”), a holding company
7 that indirectly controls Community Utilities of Pennsylvania Inc. (“CUPA” or
8 “Company”).

9 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

10 A. The purpose of my rebuttal testimony is to (1) address Bureau of Investigation &
11 Enforcement (“I&E”) witness Walker’s recommendation that the Company “be disallowed
12 from recovering costs of the [Proposed Transaction¹] for ratemaking purposes in any future
13 proceeding”² and (2) address the Office of Consumer Advocate witness DeMarco’s
14 recommendations concerning CUPA’s proposed Arrearage Management Program
15 (“AMP”).

¹ The “Proposed Transaction” refers to the proposed merger of SW Merger Acquisition Corp. (“SWMAC”) and Corix Infrastructure (US) Inc. (“Corix US”), a subsidiary of CII and an indirect parent of CUPA, and the creation of Intermediate Newco, a subsidiary of the newly merged SWMAC and Corix US, which will acquire indirect control of CUPA. The Pennsylvania Public Utility Commission (“Commission” or “PAPUC”) approved the Proposed Transaction by Order entered September 8, 2023, subject to the terms and conditions of the Joint Petition for Full Settlement filed on May 24, 2023. *Application of Community Utilities of Pennsylvania, Inc., for Certificates of Public Convenience under Sections 1102(a)(3) and 1103 of the Public Utility Code and All Other Approvals Necessary Under the Public Utility Code for Approval of a Merger of Equals Transaction*, Docket Nos. A-2022-3036744, et al. (Final Order entered Sept. 8, 2023) (*Merger of Equals Transaction*).

² Direct testimony of Zachari Walker (I&E Statement No. 1), at 35:14 – 17.

1 **II. INTEGRATION CUSTOMER PROTECTION DEFERRAL MECHANISM**

2 **Q. CAN YOU BRIEFLY SUMMARIZE THE COMPANY’S PROPOSED**
3 **INTEGRATION CUSTOMER PROTECTION DEFERRAL MECHANISM?**

4 A. As I indicated in my direct testimony, the Commission approved the Proposed Transaction
5 to merge SWMAC and CORIX US and the creation of Intermediate Newco, a subsidiary
6 of the newly merged SWMAC and CORIX US that would acquire indirect control of
7 CUPA at Docket Nos. A-2022-3036744 (wastewater) and A-2022-3036745 (water)
8 (“Merger Dockets”). The Proposed Transaction was subject to several terms and
9 conditions as set forth in the Joint Petition for Full Settlement, one of which required the
10 Company to track over a period of five years the costs and benefits associated with
11 integrating administrative and general functions that currently support CII’s water and
12 wastewater business with the administrative and general functions that currently support
13 SouthWest Water Company’s water and wastewater business.³

14 By way of the proposed Integration Customer Protection Deferral Mechanism, the
15 Company will capture the accrued costs and benefits of integration over the five-year
16 period. The deferral will be reviewed in each base rate case subsequent to the closing of
17 the Proposed Transaction, culminating in a final review in the first base rate case after
18 completion of the five-year period. CUPA proposes that the Company recover the costs of
19 integration only to the extent that the benefits of integration meet or exceed such costs
20 (“Net Benefits”). To the extent the costs of integration exceed benefits (“Net Costs”),
21 CUPA acknowledges that it will not recover Net Costs. After the costs and benefits of
22 integration are reflected in a general rate case, CUPA will discontinue deferring those costs

³ CUPA St. No. 6 at 8:5-8; *see also Merger of Equals Transaction*, Joint Petition for Full Settlement at ¶ 64 (filed May 24, 2023). SouthWest Water Company is owned by SWMAC.

1 and benefits and will track and defer only costs and benefits incremental to those reflected
2 in rates to avoid re-litigation of reflected impacts and potential double-counting.

3 **Q. I&E WITNESS WALKER TAKES ISSUE WITH CUPA'S REQUEST TO**
4 **IMPLEMENT AN INTEGRATION CUSTOMER PROTECTION DEFERRAL**
5 **MECHANISM. HOW DO YOU RESPOND?**

6 A. I&E witness Walker recommends the Commission deny the Company's proposed
7 Integration Customer Protection Deferral Mechanism and the Company "be disallowed
8 from recovering costs of the [Proposed Transaction] for ratemaking purposes in any future
9 proceeding."⁴ The basis for I&E witness Walker's recommendation relies upon a
10 misinterpretation of the Joint Petition for Full Settlement filed at the Merger Dockets, and
11 approved as part of the Commission's Final Order.

12 CUPA's request does not conflict with the Joint Petition for Full Settlement or the
13 Commission's Final Order. Specifically, the Joint Petition for Full Settlement clearly
14 defines Transaction Costs. Costs to achieve integration benefits are not included in that
15 definition.

16 **Q. HOW ARE TRANSACTION COSTS DEFINED IN THE JOINT PETITION FOR**
17 **FULL SETTLEMENT?**

18 A. The following is an excerpt from the Joint Petition for Full Settlement, which expressly
19 defines Transaction Costs of the Proposed Transaction:

20 58. CUPA defines "Transaction Costs" as:

- 21 • The costs of securing formal written
22 evaluations of the transaction;

⁴ Direct testimony of Zachari Walker (I&E Statement No. 1) at 35:14 – 17.

- 1 • The costs of structuring the transaction and
- 2 obtaining tax advice on the structure of the
- 3 transaction;
- 4 • The costs of negotiating, preparing, and
- 5 reviewing the Transaction Agreement;
- 6 • The costs of retained consultants and advisors
- 7 to evaluate the transaction and perform due
- 8 diligence;
- 9 • Legal and other fees of completing pre-closing
- 10 restructuring;
- 11 • Legal and other fees to close the proposed
- 12 transaction;
- 13 • Financial advisor fees; and
- 14 • The costs of securing regulatory approvals.

15 Transaction Costs have been and will be incurred before, or on the
16 date, the Proposed Transaction closes. CUPA will not seek to
17 recover Transaction Costs. Likewise, while CUPA's definition of
18 Transaction Costs does not include incentive and retention payments
19 made to employees, CUPA will not seek recovery from customers
20 of Transaction Costs or incentive and retention payments directly
21 related to and paid solely because of the Proposed Transaction.⁵

22 Thus, an example of a Transaction Cost would include legal costs incurred to obtain
23 Commission approval of the Proposed Transaction.

24 **Q. IS CUPA TRYING TO RECOVER TRANSACTION COSTS⁶ OR INCENTIVE OR**
25 **RETENTION PAYMENTS MADE TO EMPLOYEES DIRECTLY RELATED TO**
26 **AND PAID SOLEY BECAUSE OF THE PROPOSED TRANSACTION⁷**
27 **THROUGH ITS PROPOSED INTEGRATION CUSTOMER PROTECTION**
28 **DEFERRAL MECHANISM?**

⁵ See also *Merger of Equals Transaction*, Joint Petition for Full Settlement at ¶ 58 (filed May 24, 2023).

⁶ As defined by the Joint Petition for Full Settlement filed at the Merger Dockets and approved by the Commission as part of its Final Order entered Sept. 8, 2023.

⁷ *Ibid.*

1 A. No. CUPA is not requesting nor seeking recovery of Transaction Costs or incentive or
2 retention payments directly related to and paid solely because of the Proposed Transaction.
3 The Integration Customer Protection Deferral Mechanism is not inconsistent with
4 commitments that were agreed to by all parties and approved by the Commission in its
5 September 8, 2023 Final Order.

6 **Q. WHAT IS CUPA REQUESTING IN THIS CASE?**

7 A. In this case, CUPA is seeking approval to defer the benefits of integration and the cost to
8 achieve those benefits. Integration costs differ from and are not included in the definition
9 of Transaction Costs. Integration costs also differ from incentive or retention payments
10 directly related to and paid solely because of the Proposed Transaction.

11 **Q. PLEASE PROVIDE AN EXAMPLE OF AN INTEGRATION BENEFIT AND A
12 COST TO ACHIEVE AN INTEGRATION BENEFIT.**

13 A. An example of an integration benefit could be the consolidation of two Enterprise Resource
14 Planning (“ERP”) systems that generate savings via economies of scale that would not have
15 occurred but for the Proposed Transaction.

16 An example of the costs to achieve this hypothetical integration benefit would be
17 consulting fees incurred to consolidate ERP systems. Deferring the benefits and the costs
18 to achieve these benefits is not inconsistent with the Joint Petition for Full Settlement or
19 the Commission’s order in Docket Nos. A-2022-3036744 (wastewater) and A-2022-
20 3036745 (water).

1 **Q. DID CUPA INCLUDE ANY INTEGRATION BENEFITS OR COSTS TO**
2 **ACHIEVE INTEGRATION BENEFITS IN THIS CASE?**

3 A. No, as stated in my direct testimony CUPA has not reflected any impact from the potential
4 merger in its revenue requirement in this docket. In this case, CUPA is seeking the authority
5 to defer the benefits of integration and the costs to receive those benefits.

6 **Q. SHOULD THE COMMISSION APPROVE THE PROPOSED INTEGRATION**
7 **CUSTOMER PROTECTION DEFERRAL MECHANISM?**

8 A. Yes. First, the Company is only seeking to create the mechanism in this case, and second,
9 as explained above, the Company would request in a future rate case to recover the costs
10 associated with integration only to the extent there are Net Benefits. Thus, this ensures
11 that customers will ultimately benefit from the Proposed Transaction, but that the Company
12 also is entitled to recover the prudent and reasonable expenses necessary to obtain the Net
13 Benefits that will ultimately lower costs to consumers and create administrative and
14 operational efficiencies.

15 **III. ARREARAGE MANAGEMENT PROGRAM**

16 **Q. IS THE COMPANY WILLING TO ACCEPT WITNESS DEMARCO'S**
17 **RECOMMENDED CHANGES TO THE COMPANY'S PROPOSED ARREARAGE**
18 **MANAGEMENT PROGRAM ("AMP")?**

19 A. No. The Company's proposed AMP best balances the need of the Company to incent
20 customers approved for the low-income rate with higher past due balances to pay their
21 overdue bills while also providing those customers with a reasonable path to forgiveness
22 of those arrears.

1 However, CUPA can agree to certain portions of OCA witness DeMarco's
2 recommendations regarding its proposed AMP. More specifically:

3 1) CUPA agrees to modify its proposed AMP to make it clear that if a customer
4 receives a hardship grant or other funding that is used to pay their monthly invoice the
5 customer would still be in compliance with the AMP.

6 2) CUPA agrees to modify its proposed AMP so that the AMP payment and
7 forgiveness is combined for water and wastewater as a single payment, rather than as
8 separate payments for water and wastewater.

9 **Q. WITNESS DEMARCO TAKES ISSUE WITH A 12-MONTH DEFERRED**
10 **PAYMENT ARRANGEMENT AS THE DEFAULT OPTION FOR CUPA'S**
11 **PROPOSED AMP. HOW DOES THE COMPANY RESPOND?**

12 A. The Company chose to recommend a 12-month Deferred Payment Arrangement ("DPA")
13 to strike a balance between a shorter DPA that would increase the required monthly
14 payment - potentially leading to missed payments - and a longer DPA, which would delay
15 the realization of benefits and extend the burden of maintaining on-time payments for the
16 customer. The Company believes there is value in establishing a baseline or default option
17 to offer customers in determining the reasonable terms of the AMP based on the customer's
18 situation.

19 It is also important to note that this is a voluntary program that offers arrearage
20 forgiveness to a limited number of CUPA's customers, which is different than a typical
21 payment arrangement under Chapter 14 of the Public Utility Code. Nevertheless, for
22 customers that do not participate in the AMP and are receiving a typical payment

1 arrangement, CUPA works with its customers to establish reasonable terms consistent with
2 52 Pa. Code 56.97(b) and this will continue regardless of whether the AMP is approved.

3 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

4 A. Yes, but I reserve the right to modify and supplement this testimony as necessary.

CUPA STATEMENT NO. 7-R

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3042804 (WATER)
R-2023-3042805 (WASTEWATER)

REBUTTAL TESTIMONY

OF

SCOTT A. MILLER

SPONSORING EXHIBITS CUPA EX SAM 2-R, CUPA EX SAM 3-R

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

DOCKET NOS. R-2023-3042804 (WATER)
R-2023-3042805 (WASTEWATER)

Rebuttal Testimony of Scott A. Miller

INTRODUCTION

1
2
3

4 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

5 A. My name is Scott A. Miller and my business address is 8365 Keystone Crossing, Suite 300,
6 Indianapolis, Indiana 46240-0458.

7

8 **Q. ARE YOU THE SAME SCOTT MILLER WHO PROVIDED DIRECT**
9 **TESTIMONY IN THIS DOCKET ON BEHALF OF COMMUNITY UTILITIES OF**
10 **PENNSYLVANIA, INC. (“CUPA” OR “COMPANY”)?**

11 A. Yes, I am.

12

13 **Q. ARE YOU SPONSORING ANY EXHIBITS AS PART OF YOUR REBUTTAL**
14 **FILING?**

15 A. Yes. I am sponsoring CUPA EX SAM 2-R which is an updated cost of service study for
16 CUPA’s water utility. I am also sponsoring CUPA EX SAM 3-R which is an updated cost
17 of service study for CUPA’s wastewater utility.

18

1 **PURPOSE OF TESTIMONY**

2

3 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY IN THIS**
4 **DOCKET?**

5 A. The purpose of my rebuttal testimony is to respond to the direct testimony presented by
6 Office of Small Business Advocate (“OSBA”) witness Justin Bieber (OSBA Statement No.
7 1), Bureau of Investigation and Enforcement (“I&E”) witness Eryan A. Sakaya (I&E
8 Statement No. 3) and Pennsylvania Office of Consumer Advocate (“OCA”) witness
9 Jerome D. Mierzwa (OCA Statement No. 4). Specifically, my testimony will address their
10 comments regarding the water and wastewater class cost of service studies and proposed
11 rate designs filed by CUPA as part of its case-in-chief testimony and exhibits.

12

13 **Q. AROUND WHAT ISSUE OR ISSUES ARE OSBA WITNESS BIEBER’S**
14 **CONCERNS FOCUSED?**

15 A. OSBA Witness Bieber’s concerns relative to the cost of service studies and rate designs
16 center on the proposed water utility volume charges. Specifically, he recommends that the
17 existing “5.1% discount” in the commercial volume charge versus the residential volume
18 charge be maintained going forward.¹ He argues doing so would 1) continue the same rate
19 differential approved by the Commission in CUPA’s last rate case, 2) properly recognize
20 the fact that higher volume customers generally utilize the water system infrastructure more
21 efficiently, and 3) mitigate the disproportionate bill impacts to commercial customers.²

22

¹ OSBA St. 1 at 16:15 – 17:1.

² OSBA St. 1 at 17:1-5.

1 **Q. ARE WITNESS BIEBER’S ARGUMENTS FOR MAINTAINING A**
2 **COMMERCIAL VERSUS RESIDENTIAL RATE DIFFERENTIAL FOR**
3 **VOLUME CHARGES PERSUASIVE?**

4 A. No, they are not.

5
6 **Q. WOULD YOU PLEASE EXPLAIN WHY WITNESS BIEBER’S ARGUMENTS**
7 **ARE NOT PERSUASIVE?**

8 A. First, while it is of course true that the Pennsylvania Public Utility Commission
9 (“Commission”) approved the existing rate differential, that approval was based on the
10 result of a negotiated settlement among the parties and does not necessarily reflect the
11 actual cost to serve the two customer classes at that time. Instead, it reflects a middle
12 ground the parties were able to accept to conclude the case prior to a fully litigated
13 proceeding. Furthermore, the 5.1% rate differential Mr. Bieber references is not found in
14 the testimony, exhibits or Commission Order from that case nor is it found in CUPA’s
15 tariffed rates. Instead, it is the result of a calculation Mr. Bieber made which averages the
16 difference between the residential and commercial Consolidated Territories and Tamiment
17 volume rates as described in footnote 21 shown on the bottom of page 16 of his direct
18 testimony.³ Such a calculation has no direct relevance to the actual cost to serve CUPA’s
19 customer classes and is merely a shortcut means of describing how each class is currently
20 billed. Using the same percentage difference in the current case to set rates going forward
21 would perpetuate what is in effect an irrelevant data point.

³ OSBA St. No. 1 at 16, fn. 21.

1 Second, Witness Bieber argues that maintaining a rate differential between residential and
2 commercial customers recognizes that higher volume customers generally use the utility
3 infrastructure more efficiently.⁴ While that can be true, it is not always true. For example,
4 commercial customers in CUPA's Consolidated Territories average approximately 3,094⁵
5 gallons per month while residential customers in the same service area average 3,455⁶
6 gallons per month. Clearly, these commercial customers are not high-volume customers
7 and in fact, use water in a manner very similar to that of a residential customer placing a
8 similar demand and cost on the utility infrastructure. In Tamiment, commercial customers
9 average approximately 15,027⁷ gallons per month compared to 2,539⁸ gallons per month
10 for residential customers. Commercial customers, however, represent only 4⁹ customers
11 out of 493¹⁰ total customers, or 721,290 total gallons of commercial usage versus
12 15,619,317 total gallons of residential usage. As I stated in my direct testimony, CUPA's
13 systems are primarily residential and reflect the cost of a primarily residential system.
14 While there are a handful of commercial customers that use somewhat larger monthly
15 amounts of water, their usage patterns do not warrant a separate rate class or rate
16 differential.

17
18 Finally, witness Bieber laments the proposed rate impact to commercial customers and
19 states that maintaining a rate differential will mitigate that impact to commercial

⁴ OSBA St. No. 1 at 17:1-4.

⁵ (1,052,813 + 172,333) gallons ÷ 396 bills = 3,094 gallons per bill (CUPA EX SAM-2 at 2) .

⁶ (95,570,109 + 13,775,308) gallons ÷ 31,644 bills = 3,455 gallons per bill (CUPA EX SAM-2 at 2).

⁷ 721,290 gallons ÷ 48 bills = 15,027 gallons per bill (CUPA EX SAM-2 at 2).

⁸ (12,529,458 + 2,368,569) gallons ÷ 5,868 bills = 2,539 gallons per bill (CUPA EX SAM-2 at 2).

⁹ 48 annual bills ÷ 12 months = 4 customers (CUPA EX SAM-2 at 2).

¹⁰ 5,868 residential bills + 48 commercial bills = 5,916 total bills ÷ 12 months = 493 customers (CUPA EX SAM-2 at 2).

1 customers.¹¹ While that may be true, it does not reflect the actual cost of providing service
2 and instead causes residential customers to pay incrementally more than would otherwise
3 be required. CUPA has a responsibility to treat all customers fairly and this responsibility
4 is best served by charging each customer class for its appropriate cost.

5
6 **Q. MR. SAKAYA AND MR. MIERZWA BOTH MENTION THE PRINCIPLE OF**
7 **GRADUALISM IN THEIR TESTIMONY AND SUGGEST THAT CUPA’S RATE**
8 **PROPOSAL VIOLATES THIS PRINCIPLE. WHAT IS YOUR REACTION TO**
9 **THIS STATEMENT?**

10 A. Generally, I agree that gradual changes in rates over a period of time are not only more
11 palatable to the customer but also better for the utility. Periodic, gradual increases allow
12 both parties to better plan and budget. Small, annual across-the-board increases in rates
13 present the best opportunity to satisfy the principle of gradualism. In my experience, rate
14 redesign resulting from a cost of service study can, and in many cases, does lead to a more
15 dramatic change in rates at that particular time period. After the implementation of the
16 redesigned rate structure, the utility should return to gradual periodic increases barring
17 some other major change to the system or customer usage patterns.

18
19 **Q. CAN THE IMPACT OF MOVING TO FULL COST-BASED RATES BE**
20 **MITIGATED BY PHASING-IN THE NEW RATE STRUCTURE?**

¹¹ OSBA St. 1 at 17:4-5.

1 A. Yes, and that is effectively what I&E and OCA are proposing in this case. By maintaining
2 the base charges at or near current levels, the utility does not achieve full cost-based rates
3 but does move closer to that goal.

4
5 **Q. AROUND WHAT ISSUE OR ISSUES ARE I&E WITNESS SAKAYA'S**
6 **CONCERNS FOCUSED?**

7 A. I&E Witness Sakaya's concerns relative to the cost of service studies and rate designs can
8 be summarized as follows.

- 9 • Elimination of the Corporate Allocation of \$352,455 to the billing and collecting
10 cost center for Water.¹²
- 11 • Elimination of the Corporate Allocation of \$422,759 to the billing and collecting
12 cost center for Wastewater.¹³
- 13 • Application of a 5.5% across-the-board increase in existing monthly customer
14 charges for Water in lieu of cost-based calculations.¹⁴
- 15 • Increases to the volume charges to offset reduced revenue from the 5.5% across-
16 the-board increases to the monthly customer charges for Water.¹⁵
- 17 • No decrease in the public fire protection service rate.¹⁶
- 18 • Application of a 39.8% increase in the Water 6-inch monthly customer charge in
19 lieu of the cost-based calculations.¹⁷

¹² I&E St. 3 (Water) at 18:6-11.
¹³ I&E St. 3 (Wastewater) at 17:4-11.
¹⁴ I&E St. 3 (Water) at 20:10-15.
¹⁵ I&E St. 3 (Water) at 21:5-14.
¹⁶ I&E St. 3 (Water) at 24:7-24.
¹⁷ I&E St. 3 (Water) at 25:8-13.

- 1 • Application of a 5.5% across-the-board increase for the Consolidated Territories
2 water availability fees and a 39.6% across-the-board increase for Tamiment water
3 availability fees.¹⁸

4
5 **Q. ARE WITNESS SAKAYA’S ARGUMENTS FOR ELIMINATING THE**
6 **CORPORATE ALLOCATION TO THE BILLING AND COLLECTING**
7 **FUNCTIONS FOR WATER AND WASTEWATER PERSUASIVE?**

8 A. No, they are not.

9
10 **Q. WOULD YOU PLEASE EXPLAIN WHY WITNESS SAKAYA’S ARGUMENTS**
11 **ARE NOT PERSUASIVE?**

12 A. First, Mr. Sakaya’s statements that “CUPA did not utilize a COSS in its last rate increase
13 request...”¹⁹ are not accurate. In both its last Water rate increase (Docket No. R-2021-
14 3025206), and its last Wastewater rate increase (Docket No. R-2021-3025207), CUPA
15 filed cost of service studies that were prepared by me.²⁰ Furthermore, both cost of service
16 studies included Corporate Allocations to the billing and collecting cost function.²¹ No

¹⁸ I&E St. 3 (Water) at 26:1-9.

¹⁹ I&E St. No. 3 (Water) at 17:10-11 and I&E St. No. 3 (Wastewater) at 15:22.

²⁰ See *Pa. Pub. Util. Comm’n, et al., v. Community Utilities of Pennsylvania Inc. – Water Div., et al.*, Docket Nos. R-2021-3025206, *et al.* (Opinion and Order entered Jan. 13, 2022), at 50-51 (“Although not required under Commission Regulations to submit an ACCOSS for a rate increase under \$1 million, CUPA prepared and presented consolidated cost-of-service studies for the Company’s water and wastewater divisions, encompassing all territories serviced by CUPA, including the Tamiment service territory.”).

²¹ See *Pa. Pub. Util. Comm’n, et al., v. Community Utilities of Pennsylvania Inc. – Water Div., et al.*, Docket Nos. R-2021-3025206, *et al.* CUPAW St. No. 6: the Direct Testimony of Scott A. Miller, Exh. CUPA W Exhibit SAM-1 at 8 (admitted Sept. 8, 2021), available at <https://www.puc.pa.gov/pcdocs/1719544.pdf>; see also *Id.*, CUPAW St. No. 6: the Direct Testimony of Scott A. Miller, Exh. CUPA WW Exhibit SAM-1 at 7 (admitted Sept. 8, 2021), available at <https://www.puc.pa.gov/pcdocs/1719544.pdf>.

1 concern regarding the Corporate Allocations was raised by witness Sakaya during the
2 pendency of the former rate cases.

3
4 Second, Witness Sakaya mischaracterizes the composition of the individual expenses
5 comprising the Corporate Allocation. In this proceeding, corporate allocation costs include
6 administrative and general support services and functions provided to the whole
7 organization. The corporate support services focus on corporate governance, legal
8 mandates, regulatory compliance, and risk mitigation. Other corporate support services
9 focus on management control, strategic planning, and execution. In addition, the services
10 include legal, human resources, payroll, billing, accounts payable and other services that
11 are necessary for the operation of any business. These are legitimate expenses associated
12 with operating CUPA's systems and are properly allocated to the billing and collecting
13 function for two reasons. First, this methodology is consistent with past practice as I
14 previously mentioned. Second, these costs are not specifically attributable to the water
15 production cost centers of the utility such as base and extra capacity. Instead, they are
16 necessary costs related to simply having customers connected to the system. Furthermore,
17 modifying the allocation of these costs, would result in a large shift in cost recovery from
18 the monthly fixed charge to the volumetric charge. CUPA's initial filing in this docket
19 results in revenue generation of approximately 73% from the volume charge and 27% from
20 the fixed charge. Witness Sakaya's proposal would shift revenue recovery to
21 approximately 80% from the volume charge and 20% from the fixed charge. This places
22 entirely too much risk on the utility and its ability to continue safe and efficient service in
23 the face of declining volumetric sales.

1 **Q. WITNESS SAKAYA PROPOSES TO APPLY A SMALL 5.5% ACROSS-THE-**
2 **BOARD INCREASE TO THE EXISTING MONTHLY CUSTOMER CHARGES**
3 **FOR WATER IN LIEU OF ADJUSTING THE CHARGES BASED ON THE COST**
4 **OF SERVICE CALCULATIONS. HE PROPOSES TO INCREASE THE VOLUME**
5 **CHARGES BY GREATER AMOUNTS TO RECOVER THE RESULTING**
6 **REVENUE SHORTFALL. DO YOU AGREE WITH THESE COMBINED**
7 **PROPOSALS?**

8 A. No, I do not. Mr. Sakaya points to the theory of gradualism when considering the impact
9 of the proposed rate change on CUPA’s customers. While this is a worthy consideration,
10 gradualism must also be balanced against the impacts to the revenue stream upon which
11 CUPA relies to operate the water utility. In a situation where the total proposed increase
12 in revenues for water is 60.93%, raising the monthly fixed charges by only 5.5% shifts too
13 much responsibility for revenue recovery to the volume-based charge. While many of the
14 Company’s expenses are not “fixed” from a true accounting perspective, in practice, there
15 is little variability in operating expenses from year to year based on the amount of water
16 sold and produced. In fact, only purchased power and chemicals could be considered true
17 variable costs. Placing too much reliance on volumetric cost recovery could lead to
18 reductions in service quality since it is unlikely that lower volumes of water sold will lead
19 to correspondingly lower expenses. Instead, it is my opinion that the results of the cost of
20 service study should be used when determining the proposed rate design. Arbitrarily
21 selecting a 5.5% increase, or any other random amount, simply perpetuates a rate design
22 that is not anchored to actual cost recovery.

23

1 **Q. WITNESS SAKAYA PROPOSES THAT PUBLIC FIRE PROTECTION**
2 **CHARGES BE MAINTAINED AT CURRENT LEVELS AND NOT DECREASED.**
3 **DO YOU SUPPORT THIS PROPOSAL?**

4 A. As I will describe later in my rebuttal testimony, CUPA has already agreed to modify the
5 proposed fire protection calculations to correct an error identified in the Company's
6 original filing. This correction reduces the proposed fire protection rates but does so to
7 appropriately reflect the cost of providing service and the number of customers who receive
8 such service.

9
10 **Q. WITNESS SAKAYA SUPPORTS THE APPLICATION OF A 39.8% INCREASE**
11 **IN THE WATER 6-INCH MONTHLY CUSTOMER CHARGE IN LIEU OF COST-**
12 **BASED CALCULATIONS IN ORDER TO PROMOTE GRADUALISM AND**
13 **MITIGATE THE INCREASE TO THESE CUSTOMERS. DO YOU AGREE WITH**
14 **THIS PROPOSAL?**

15 A. While applying a simple percentage increase to the Water 6-inch monthly customer charge
16 deviates from the cost-based nature of rate calculation, in this instance I can support such
17 a modification given the sizable increase that would otherwise be incurred by CUPA's 6-
18 inch water customers. Furthermore, since there are not many of these customers, the
19 necessary shifting of cost recovery to smaller and mainly residential customers is limited
20 to only \$3,253 and results in a \$0.03 increase in the volumetric rate.

21
22 **Q. MR. SAKAYA ALSO PROPOSES APPLYING PERCENTAGE INCREASES TO**
23 **WATER AVAILABILITY FEES EQUAL TO 5.5% FOR THE CONSOLIDATED**

1 **TERRITORIES AND 39.6% FOR TAMIMENT. DO YOU AGREE WITH THIS**
2 **PROPOSAL?**

3 A. I do not agree with this proposal for several reasons. First, such a change would have a
4 more significant impact on the other rates and charges since availability fees represent a
5 greater portion of the overall system revenue totaling approximately \$40,000 at present
6 rates and \$170,000 at proposed rates. Second, as I stated previously, arbitrarily selecting
7 a random percentage increase to apply to particular rates is a substantial deviation from
8 cost of service and should be discouraged when possible. Finally, Mr. Sakaya’s proposal
9 maintains different charges for the Consolidated Territories and Tamiment which is
10 contradictory to one of CUPA’s main objectives in rate consolidation.

11
12 **Q. AROUND WHAT ISSUE OR ISSUES ARE OCA WITNESS MIERZWA’S**
13 **CONCERNS FOCUSED?**

14 A. OCA Witness Mierzwa’s concerns relative to the Water cost of service study and rate
15 design can be summarized as follows.

- 16 • Allocation of Corporate Allocation to the billing and collecting cost center.²²
- 17 • Allocation of Uncollectible Expense to the billing and collecting cost center.²³
- 18 • Calculation of fire protection charges.²⁴
- 19 • Calculation of availability fees.²⁵

20 Mr. Mierzwa’s concerns relative to the Wastewater cost of service study and rate design
21 can be summarized as follows.

²² OCA St. 4 at 11:2-21.
²³ OCA St. 4 at 11:22 – 12:3.
²⁴ OCA St. 4 at 12:7-21.
²⁵ OCA St. 4 at 14:14 – 15:18.

- Allocation of collection system costs.²⁶
- Calculation of monthly fixed charges.²⁷

Q. REGARDING THE CORPORATE ALLOCATION EXPENSE LINE ITEM OF \$352,455, MR. MIERZWA DISAGREES WITH THE TOTAL AMOUNT BEING ALLOCATED TO THE BILLING AND COLLECTING COST CENTER. INSTEAD, HE SUGGESTS THAT EXPENSE ALLOCATOR NUMBER 7 SHOULD BE APPLIED FOR THIS LINE ITEM. DO YOU AGREE WITH HIS ASSERTION?

A. As I discussed in my response to I&E witness Sakaya’s testimony, a significant portion of this expense line items relates to customer billing and other administrative functions necessary to operate the utility. These costs are not directly assignable to the more usage-based cost centers such as Base, Maximum Day and Maximum Hour. Instead, these costs are incurred as a result of having customers connected to the system. For that reason, I believe it is reasonable to assign these costs to the billing and collecting function. Furthermore, his proposal would substantially shift cost recovery away from the monthly fixed charge and onto the volumetric charge. As I described previously in my response to witness Sakaya’s testimony on this subject, such a change would place too much emphasis on the volume-based component of the rate structure to the possible detriment of the Company.

Q. MR. MIERZWA ALSO TAKES EXCEPTION TO THE UNCOLLECTIBLE ACCOUNTS LINE ITEM OF \$75,722 BEING ALLOCATED 100% TO BILLING

²⁶ OCA St. 4 at 18:4 – 19:9.

²⁷ OCA St. 4 at 19:10 – 20:14..

1 **AND COLLECTING. DO YOU AGREE WITH HIS POSITION ON THIS**
2 **MATTER?**

3 A. No, I do not. Witness Mierzwa argues that “uncollectible expenses do not vary directly
4 with the addition or subtraction of a customer...” (OCA St. No. 4 at 12:1-2). I would argue
5 the opposite is true. Nearly every utility has some level of uncollectible accounts expense.
6 As the number of customers connected to the system grows, the size of the uncollectible
7 account issues usually grows as well. Furthermore, addressing uncollectible account issues
8 with customers is directly related to the billing and collecting function of the utility and is
9 appropriately assigned to this cost center.

10
11 **Q. WITNESS MIERZWA CLAIMS THAT THE COST OF FIRE PROTECTION IS**
12 **SIGNIFICANTLY OVERSTATED IN THE COST OF SERVICE STUDY? HOW**
13 **DO YOU RESPOND TO THIS STATEMENT?**

14 A. As Mr. Mierzwa mentions in his testimony, CUPA and the OCA conducted an informal
15 discussion during the discovery phase of the case on this issue. After listening to the
16 OCA’s questions and reevaluating calculations, I agree that I misinterpreted the fire
17 protection billing data and have made the appropriate adjustments in the revised cost of
18 service study labeled CUPA EX SAM-2R. This updated version corrects the number of
19 fire protection bills to 912 as shown on page 2. More significantly, on pages 5 and 6, the
20 allocation of the cost and related accumulated depreciation of the Penn Estates hydrants
21 has moved from the Direct Fire Protection Service cost center to the Base cost center. This
22 has the effect of lowering the allocation of the proposed revenue requirements to the Fire
23 Protection Service cost center as shown on page 8 and 9 for operating expenses and page

1 10 for the remaining revenue requirements. In total, the fire protection allocation is reduced
2 from \$142,293 down to \$58,996. This in turn reduces the proposed monthly hydrant rate
3 from \$39.60 to \$16.20. Similarly, we removed the addition of excess fire protection costs
4 above the statutory limit from the consolidated monthly base charges for all customers as
5 shown on page 12 and instead are including that rate component only for Westgate
6 customers as shown on page 14.

7
8 **Q. AS A RESULT OF HIS CONCLUSIONS AND ANALYSIS, WITNESS MIERZWA**
9 **PROPOSES TO HOLD THE MONTHLY BASE CHARGES FOR THE**
10 **CONSOLIDATED TERRITORIES CONSTANT AND APPLY THOSE SAME**
11 **RATES TO TAMIMENT. DO YOU AGREE WITH HIS ASSESSMENT?**

12 A. I do not. As I described in my responses to I&E witness Sakaya, shifting a majority of the
13 proposed increase in revenues to the volumetric component of the rate violates the theory
14 of gradualism from the Company's perspective. The purpose of a cost of service study is
15 to determine the actual cost of providing service to the customers and develop a rate
16 structure designed to appropriately recover those costs. To deviate from that and arbitrarily
17 decide to forego any increase on the fixed component of the rates is inappropriate and could
18 lead to reduced levels of customer service resulting from shortfalls in revenue. The rates
19 proposed in CUPA EX SAM 2-R reflect the cost of providing retail water service and
20 should form the basis upon which customers are billed. Arbitrarily holding the fixed
21 charges constant puts the utility at too great a risk of fluctuations in revenue.

22

1 **Q. REGARDING AVAILABILTIY FEES, WITNESS MIERZWA PROPOSES**
2 **INCREASING THE PENN ESTATES AVAILABILITY FEE BY 1.5 TIMES THE**
3 **AVERAGE SYSTEM RATE INCREASE AND INCREASING THE TAMIMENT**
4 **AVAILABILITY FEE BY 2.0 TIMES THE AVERAGE SYSTEM RATE**
5 **INCREASE. DO YOU AGREE WITH THIS METHODOLOGY?**

6 A. No, I do not. As I have previously stated in response to witness Sakaya on this topic,
7 arbitrarily selecting levels of increase for certain rates defeats the purpose of a cost of
8 service study. Such a methodology would also perpetuate the existing rate differential
9 between the different service territories. Finally, it would necessarily cause other rates and
10 charges to be incrementally higher than otherwise necessary.

11
12 **Q. DID MR. MIERZWA RAISE ANY ISSUES OR CONCERNS WITH THE**
13 **WASTEWATER COST OF SERVICE STUDY AND RATE DESIGN?**

14 A. Yes. Mr. Mierzwa identified the allocation of collection system costs to the billing and
15 collecting function as a problem with the cost of service study. I believe, however, he
16 misinterpreted the calculations when he said that 100% of the collection system costs have
17 been allocated to the billing and collecting function.²⁸ As can be seen on page 9 of CUPA
18 EX SAM3-R, \$2,076,340 of system costs have been allocated to the collection system
19 function while, \$347,997 of system costs have been allocated to the billing and collecting
20 function.

21

²⁸ OCA St. No. 4 at 18:25-26.

1 Several lines earlier in his testimony, he correctly indicates that the collection system costs
2 are included in the calculation of the monthly fixed charge.²⁹ This methodology is entirely
3 appropriate and is identical to the methodology used in CUPA’s last rate case. While some
4 collection system costs may vary based on flow, a significant proportion of these costs are
5 incurred simply by having pipes in the ground that need to be maintained. To some extent,
6 even lift station costs are incurred regardless of the levels of flow running through the
7 equipment. Since these costs occur annually on a regular and predictable basis, it is
8 customary to recover the majority of them through the monthly fixed charge along with the
9 separately allocated billing and collecting costs. Furthermore, while Mr. Mierzwa cites
10 WEF Manual No. 27 in his testimony, he leaves out a crucial component of the discussion
11 in the manual on page 106. “For a reasonably homogeneous and compact service area,
12 O&M expenses for local collector sewers are typically allocated to the capacity cost
13 component. *They could also be allocated to the customer cost component based on*
14 *density of development and extensiveness of collection system.* For this example, 10% of
15 collection system costs are allocated to the customer cost component to recognize a low
16 density of development within the system, and the remainder to the capacity component”
17 (emphasis added).

18
19 Given that the existing rate structure is designed based on the collection of these costs
20 through the fixed monthly charge such a dramatic shift as contemplated by witness
21 Mierzwa violates the principal of gradualism from the Company’s perspective and places
22 far too much risk for revenue recovery on the volumetric component of the rates. To offset

²⁹ OCA St. No. 4 at 18:5-7.

1 this concern, Mr. Mierzwa ultimately recommends a methodology similar to what he
2 proposed for the water utility. He suggests maintaining the existing Tamiment fixed charge
3 constant and applying that fee to the Consolidated Territories. In my opinion, it would be
4 more appropriate to use the results of the cost of service study to implement a rate structure
5 that appropriately recovers the allocated cost from each customer. Doing so maintains a
6 reasonable level of recovery of fixed and variable rate revenue and allows CUPA to
7 continue the progression to a unified pricing structure.

8
9 **Q. PLEASE SUMMARIZE THE RECOMMENDATIONS YOU ARE MAKING IN**
10 **YOUR REBUTTAL TESTIMONY.**

11 A. I recommend that the proposed rates and charges as calculated and presented in CUPA EX
12 SAM2-R and CUPA EX SAM3-R be implemented as part of this rate proceeding.

13
14 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY IN THIS CAUSE?**

15 A. This concludes my rebuttal testimony at this time.

Docket Number

R-2023-3042804

Community Utilities of Pennsylvania, Inc.

*Accounting Report On
Water Utility
Cost of Service Study and Rate Design*

March 5, 2024



Indianapolis, Indiana

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March 5, 2024

Baker Tilly Municipal Advisors, LLC
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ACCOUNTANTS' SPECIAL PURPOSE REPORT

Community Utilities of Pennsylvania, Inc.
500 West Monroe Street, Suite 3600
Chicago, IL 60661

RE: Water Utility (the "Utility")
Cost of Service Study and Rate Design

In connection with the proposed adjustment in the Utility's schedules of water rates and charges, we have, at your request, compiled this special purpose report for submission to the Pennsylvania Public Utility Commission.

This special purpose cost of service study report has been prepared for the purpose of requesting approval of new schedules of water rates and charges from the Pennsylvania Public Utility Commission and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon unaudited financial information for the twelve months ended July 31, 2023, which was compiled by management as well as assumptions provided by management and their consultants or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the cost of providing water service to the various customer classes of the Utility as well as for designing a rate structure to recover these costs from the Utility's customer classes. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Municipal Advisors, LLC

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES
PRO FORMA FINANCIAL INFORMATION

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

SUMMARY OF PRO FORMA BILLING DETERMINANTS FOR WATER SERVICES
(For the 12 Months Ending July 31, 2025)

	Number of Bills	Billed Consumption (Gallons)	Rate (1)	Pro Forma Present Rate Revenues
<u>Base Facility Charge:</u>				
<u>Consolidated Service:</u>				
Residential				
5/8 inch meter	31,608		\$17.25	\$545,238
1 inch meter	12		43.13	518
1 1/2 inch meter	12		86.25	1,035
2 inch meter	12		138.00	1,656
Sub-total	31,644			548,447
Commercial and Pool				
5/8 inch meter	324		\$17.25	5,589
1 inch meter	48		43.13	2,070
2 inch meter	24		138.00	3,312
Sub-total	396			10,971
<u>Tamiment:</u>				
Residential				
5/8 inch meter (quarterly)	5,868		\$18.18	106,680
Commercial				
5/8 inch meter	36		\$121.25	4,365
6 inch meter	12		158.41	1,901
	48			6,266
<u>Volume Charge: per 1,000 gallons</u>				
<u>Consolidated Services:</u>				
Residential		95,570,109	\$13.514	1,291,534
Commercial		1,052,813	12.876	13,556
Pool		172,333	12.876	2,219
Low-Income		13,775,308	8.784	121,002
Sub-total		110,570,563		1,428,311
<u>Tamiment:</u>				
Residential		12,529,458	\$11.452	143,487
Commercial		721,290	10.815	7,801
Low-Income		2,368,569	7.444	17,632
Sub-total		15,619,317		168,920
Consolidated Fire Protection	912		\$56.67 (2)	51,683
Consolidated Availability Fee	528		18.81	9,932
Tamiment Availability Fee	3,240		9.31	30,164
Totals	42,636	126,189,880		\$2,361,374

(1) Current rates effective January 27, 2022 per Supplement No. 11 to Tariff Water-Pa. P.U.C. No. 1

(2) Number of bills per hydrant provided by management.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

CALCULATION OF PRO FORMA EQUIVALENT METERS
(Based upon control period service charge billings)

<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Average Connections</u>	<u>Equivalency Factor (1)</u>	<u>Equivalent Meters and Services</u>
<u>Consolidated Services:</u>				
5/8"	31,932	2,661	1.00	2,661
1"	60	5	2.50	13
1 1/2"	12	1	5.00	5
2"	36	3	8.00	24
Availability Fee	528	44	0.45	20
<u>Tamiment:</u>				
5/8" and 3/4"	5,904	492	1.00	492
6"	12	1	50.00	50
Availability Fee	3,240	270	0.45	122
Totals	<u>41,724</u>	<u>3,477</u>		<u>3,387</u>

(1) Equivalent meter capacity ratios per the seventh edition of the American Water Works Association ("AWWA") Principles of Water Rates, Fees and Charges Manual of Water Supply Practices M1 (the "M1 Manual").

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**PRO FORMA UNITS OF SERVICE
Base-Extra Capacity Method**

Customer Class	Base		Maximum Day		Maximum Hour		Customer	
	Pro Forma Annual Sales (1)	Average Day (2)	Total Capacity (2)	Extra Capacity (4) (2)	Total Capacity (3) (2)	Extra Capacity (5) (2)	Equivalent Connections	Bills
All Customers	126,189.9	345.7	570.4	224.7	864.3	293.9	3,387	41,724

(1) 1,000's of gallons.

(2) 1,000's of gallons per day.

(3) Calculated based on control period usage data.

(4) Capacity in excess of average day usage.

(5) Capacity in excess of maximum day demand.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

	Pro Forma Rate Base 7/31/2025	Extra Capacity		Customer Meters and Services	Direct Fire Protection Service	Percentage Allocations			Ref.	
		Maximum Day	Maximum Hour			BAS	MXD	CUS		FP
Source of Supply Plant:										
Structures and improvements	\$464,161					100.00%				(1)
Wells and springs	1,525,816					100.00%				(1)
Supply mains	364,071					100.00%				(1)
Power generation equipment	1,223					100.00%				(1)
Pumping equipment	207,389					100.00%				(1)
Water Treatment:										
Structures and improvements	1,298,420	\$511,448				60.61%	39.39%			(2)
Pumping equipment	410,820	161,822				60.61%	39.39%			(2)
Water treatment equipment	327,471	128,991				60.61%	39.39%			(2)
Treatment and disposal equipment	549,660	333,149				60.61%	39.39%			(2)
Other plant and miscellaneous	7,740	3,049				60.61%	39.39%			(2)
Transmission and Distribution:										
Structures and improvements	51,966	20,787	\$17,668			40.00%	26.00%	34.00%		(3)
Pumping equipment	9,260	3,704	3,148			40.00%	26.00%	34.00%		(3)
Distribution reservoirs and standpipes	2,148,976	2,148,976	1,934,078			10.00%	90.00%			(4)
Transmission and distribution mains	8,518,144	3,407,258	2,896,169			40.00%	26.00%	34.00%		(3)
Services	1,447,760			\$1,447,760					100.00%	(5)
Meters and meter installations	1,178,198			1,178,198	\$319,410				100.00%	(5)
Hydrants	921,883								100.00%	(6)
Backflow prevention devices	543			543					100.00%	(5)
General Plant:										
Organization	221,344	36,920	55,070	29,815	3,650	43.33%	16.68%	24.88%	13.47%	(7)
Franchises	6,608	1,102	1,644	890	109	43.33%	16.68%	24.88%	13.47%	(7)
Land and land rights	28,514	4,756	7,094	3,841	468	43.33%	16.68%	24.88%	13.47%	(7)
Structures and improvements	182,179	30,387	45,326	24,540	2,988	43.33%	16.68%	24.88%	13.47%	(7)
Office furniture and equipment	51,938	8,663	12,922	6,996	851	43.33%	16.68%	24.88%	13.47%	(7)
Computer equipment	384,260	166,499	95,604	64,099	6,302	43.33%	16.68%	24.88%	13.47%	(7)
Transportation equipment	200,016	33,363	49,764	26,942	3,280	43.33%	16.68%	24.88%	13.47%	(7)
Miscellaneous equipment	44,965	19,484	11,187	6,057	737	43.33%	16.68%	24.88%	13.47%	(7)
Stores equipment	10,723	4,646	2,668	1,444	176	43.33%	16.68%	24.88%	13.47%	(7)
Tools, shop and garage equipment	275,837	119,520	68,628	37,155	4,524	43.33%	16.68%	24.88%	13.47%	(7)
Laboratory equipment	67,783	5,517	8,229	4,455	542	100.00%				(1)
Power operated equipment	33,073	14,330		49,701	6,051	43.33%	16.68%	24.88%	13.47%	(7)
Communication equipment	368,977	159,879	91,801			43.33%	16.68%	24.88%	13.47%	(7)
Gross Plant in Service	21,309,718	3,554,104	5,301,000	2,870,097	349,068	43.33%	16.68%	24.88%	13.47%	(8)
Accumulated Depreciation	(5,527,421)	(787,255)	(1,669,005)	(768,953)	(18,573)	43.33%	16.68%	24.88%	13.47%	(8)
Net Plant in Service	15,782,297	2,766,849	3,631,995	2,101,144	330,495	44.07%	17.53%	23.01%	13.31%	2.08%
Cash Working Capital	405,257	178,596	93,250	53,940	8,429	44.07%	17.53%	23.01%	13.31%	2.08%
Net Contributions in Aid of Construction	(1,158,374)	(463,350)	(301,177)	(395,847)	(12,546)	40.00%	26.00%	34.00%		(3)
Accumulated Deferred Income Taxes	(603,186)	(265,824)	(105,739)	(80,284)	(12,546)	44.07%	17.53%	23.01%	13.31%	2.08%
Net Plant Acquisition Adjustment	(489,952)	(215,921)	(85,889)	(65,213)	(10,191)	44.07%	17.53%	23.01%	13.31%	2.08%
Customer Deposits	2,055	905	360	274	43	44.07%	17.53%	23.01%	13.31%	2.08%
Inventory	2,483	1,095	435	330	52	44.07%	17.53%	23.01%	13.31%	2.08%
Oracle Fusion Asset	43,166	19,024	7,567	5,745	898	44.07%	17.53%	23.01%	13.31%	2.08%
Net Deferred Charges	-	-	-	-	-	44.07%	17.53%	23.01%	13.31%	2.08%
Total Rate Base	\$13,983,746	\$6,206,339	\$2,353,448	\$3,090,843	\$317,180	44.38%	16.83%	22.10%	14.42%	2.27%

(Continued on next page)

(See Accountant's Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

Source of Supply Plant:	Pro Forma Accumulated Depreciation 7/31/2025	Extra Capacity			Customer Meters and Services	Direct Fire Protection Service	Percentage Allocations			Ref.		
		Base	Maximum Day	Maximum Hour			BAS	MXD	MXH		CUS	FP
Structures and improvements	(\$144,759)	(\$144,759)						100.00%				(1)
Wells and springs	(526,386)	(526,386)						100.00%				(1)
Supply mains	9,734	9,734						100.00%				(1)
Power generation equipment	(587)	(587)						100.00%				(1)
Pumping equipment	55,467	55,467						100.00%				(1)
Water Treatment:												
Structures and improvements	(68,430)	(41,475)	(\$26,955)					60.61%	39.39%			(2)
Pumping equipment	(115,236)	(69,845)	(45,391)					60.61%	39.39%			(2)
Water treatment equipment	(74,935)	(45,418)	(29,517)					60.61%	39.39%			(2)
Treatment and disposal equipment	(36,624)	(22,198)	(14,426)					60.61%	39.39%			(2)
Other plant and miscellaneous	(1,438)	(872)	(566)					60.61%	39.39%			(2)
Transmission and Distribution:												
Structures and improvements	(8,019)	(3,208)	(2,085)	(82,726)				40.00%	26.00%	34.00%		(3)
Pumping equipment	(3,486)	(1,395)	(906)	(1,185)				40.00%	26.00%	34.00%		(3)
Distribution reservoirs and standpipes	(726,534)	(72,653)	(653,881)					10.00%		90.00%		(4)
Transmission and distribution mains	(1,912,065)	(764,826)	(497,137)	(650,102)				40.00%	26.00%	34.00%		(3)
Services	(241,584)				(\$241,584)					100.00%		(5)
Meters and meter installations	(360,968)				(360,968)					100.00%		(5)
Hydrants	(169,570)					(\$14,509)						(6)
Backflow prevention devices	(76)				(76)					100.00%		(5)
General Plant:												
Organization	(57,694)	(23,833)	(8,216)	(17,424)	(8,025)	(196)		41.31%	14.24%	30.20%	13.91%	(7)
Franchises	(2,074)	(858)	(295)	(626)	(288)	(7)		41.31%	14.24%	30.20%	13.91%	(7)
Structures and improvements	(54,934)	(22,693)	(7,823)	(16,590)	(7,641)	(187)		41.31%	14.24%	30.20%	13.91%	(7)
Office furniture and equipment	(61,597)	(25,448)	(8,771)	(18,602)	(8,568)	(208)		41.31%	14.24%	30.20%	13.91%	(7)
Computer equipment	(387,351)	(160,014)	(55,159)	(116,980)	(53,881)	(1,317)		41.31%	14.24%	30.20%	13.91%	(7)
Transportation equipment	(213,618)	(88,246)	(30,419)	(64,513)	(29,714)	(726)		41.31%	14.24%	30.20%	13.91%	(7)
Miscellaneous equipment	10,070	4,160	1,434	3,041	1,401	34		41.31%	14.24%	30.20%	13.91%	(7)
Stores equipment	(834)	(344)	(119)	(252)	(116)	(3)		41.31%	14.24%	30.20%	13.91%	(7)
Tools, shop and garage equipment	(242,738)	(100,275)	(34,566)	(73,307)	(33,765)	(825)		41.31%	14.24%	30.20%	13.91%	(7)
Laboratory equipment	(6,193)							100.00%				(1)
Power operated equipment	(14,329)							41.31%	14.24%	30.20%	13.91%	(7)
Communication equipment	(170,633)	(70,489)	(24,298)	(51,531)	(23,735)	(580)		41.31%	14.24%	30.20%	13.91%	(7)
Accumulated Depreciation	(\$5,527,421)	(\$2,283,635)	(\$787,255)	(\$1,669,005)	(\$768,953)	(\$18,573)		41.30%	14.24%	30.20%	13.91%	0.35%

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

(1) Allocated 100% to base.

(2) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	345.7	60.61%
Maximum day excess capacity	224.7	39.39%
Totals	570.4	100.00%

(3) Allocated in ratio to maximum hour demand.

	1,000's of Gallons	%
Average day demand	345.7	40.00%
Maximum day excess capacity	224.7	26.00%
Maximum hour excess capacity	293.9	34.00%
Totals	864.3	100.00%

(4) Allocated 10% to base and 90% to maximum hour.

(5) Allocated 100% to meters and services.

(6) Allocated Westgate portion to fire protection and remainder to base.

(7) Allocated pro rata to all other allocable utility plant.

(8) Accumulated depreciation allocated by function, page 6.

(9) Allocated pro rata to net utility plant.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method**

Pro Forma Expense	Base	Extra Capacity		Customer Class		Direct Fire Protection Service	BAS	MXD	MXH	Percentage Allocation		Ref.
		Maximum Day	Maximum Hour	Meters and Services	Billing and Collecting					MET	BILL	
Water treatment:												
Salaries and wages	\$130,957	\$79,373	\$51,584				60.61%	39.39%				(1)
Purchased power	39,569	35,612	3,957				90.00%	10.00%				(2)
Purchased water	270,582	164,000	106,582				60.61%	39.39%				(1)
Repairs and maintenance	86,454	52,400	34,054				60.61%	39.39%				(1)
Chemicals	55,865						100.00%					(3)
Lab testing	39,509	23,946	15,563				60.61%	39.39%				(1)
Transportation	10,821	6,559	4,262				60.61%	39.39%				(1)
Operating expense charged to plant	(9,169)	(5,557)	(3,612)				60.61%	39.39%				(1)
Transmission and distribution:												
Salaries and wages	243,349	72,421	38,011	\$82,690	\$44,776	\$5,451	29.76%	15.62%	33.98%	18.40%		(4)
Repairs and maintenance	160,652	47,809	25,094	54,590	29,560	3,599	29.76%	15.62%	33.98%	18.40%		(4)
Transportation	20,107	5,984	3,141	6,832	3,700	450	29.76%	15.62%	33.98%	18.40%		(4)
Operating expense charged to plant	(17,038)	(5,070)	(2,661)	(5,790)	(3,135)	(382)	29.76%	15.62%	33.98%	18.40%		(4)
Customer accounts:												
Office supplies and other expenses	21,091										100.00%	(5)
Meter reading	8,036										100.00%	(5)
Administrative and general:												
Salaries and wages	160,417	65,065	38,388	35,436	19,186	2,342	40.56%	23.93%	22.09%	11.96%		(6)
Office supplies and other expenses	4,617	1,639	964	611	311	42	35.47%	20.88%	13.24%	6.74%		(7)
Regulatory commission expense	51,906	23,037	8,736	11,471	3,742	1,178	44.38%	16.83%	22.10%	7.21%		(8)
Pension and other benefits	104,541	42,402	25,017	23,093	12,503	1,526	40.56%	23.93%	22.09%	11.96%		(9)
Rent	2,592	1,143	454	596	173	226	44.07%	17.53%	23.01%	6.66%		(10)
Insurance	81,113	35,746	14,220	18,664	5,398	1,687	44.07%	17.53%	23.01%	6.66%		(10)
Office utilities	16,340	5,797	3,412	2,163	1,101	150	35.47%	20.88%	13.24%	6.74%		(7)
Outside services	40,020	14,195	8,356	5,299	2,697	368	35.47%	20.88%	13.24%	6.74%		(7)
Miscellaneous	11,982	4,250	2,502	1,586	808	110	35.47%	20.88%	13.24%	6.74%		(7)
Corporate Allocation	352,455										100.00%	(5)
Total net operating expenses	\$1,886,768	\$726,616	\$378,024	\$237,241	\$120,820	\$16,521	38.51%	20.04%	12.57%	6.40%	21.60%	0.88%

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**
Base-Extra Capacity Method

(1) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	345.7	60.61%
Maximum day excess capacity	224.7	39.39%
Totals	570.4	100.00%

(2) Allocated 90% to base and 10% to maximum day.

(3) Allocated 100% to base.

(4) Allocated pro rata based on the allocation of total transmission and distribution plant.

	Transmission and Distribution Plant	%
Average day demand	\$4,249,120	29.76%
Maximum day excess capacity	2,230,636	15.62%
Maximum hour excess capacity	4,851,063	33.98%
Meters and services	2,626,501	18.40%
Fire protection	319,410	2.24%
Totals	\$14,276,730	100.00%

(5) Allocated 100% to billing and collecting.

(6) Allocated pro rata based upon all other payroll.

(7) Allocated pro rata to all other functionalized expenses excluding purchased power and chemicals.

(8) Allocated pro rata based upon rate base.

(9) Allocated pro rata based upon total payroll.

(10) Allocated pro rata based upon net utility plant.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**UNIT COSTS OF SERVICE
(Pro Forma Year Ending 7/31/2025)**

	Net Pro Forma Revenue Requirements	Allocable To All Customers					Direct Fire Protection Service	Ref
		Base	Extra Capacity		Customer Costs			
			Maximum Day (-----1,000's of Gallons-----)	Maximum Hour	Meters and Services Equiv. Meters	Billing and Collecting Bills		
Units of Service		126,190	224.7	293.9	3,387	41,724	76	(1)
Projected Cost of Service								
Net operation and maintenance expense	\$1,886,768	\$726,616	\$378,024	\$237,241	\$120,820	\$407,546	\$16,521	(2)
Depreciation	418,799	184,565	73,415	96,366	55,742		8,711	(3)
Taxes other than income	73,970	32,598	12,968	17,020	9,845		1,539	(5)
Income taxes - federal	204,268	90,655	34,378	45,143	29,455		4,637	(4)
Income taxes - state	84,468	37,488	14,216	18,667	12,180		1,917	(4)
Amortization of PAA	(36,137)	(14,454)	(9,396)	(12,287)				(6)
Amortization of CIAC	(31,021)	(12,409)	(8,065)	(10,547)				(6)
Return on rate base	1,148,305	509,617	193,260	253,775	165,586		26,067	(4)
Total Cost of Service	3,749,420	1,554,676	688,800	645,378	393,628	407,546	59,392	
Less: Miscellaneous revenue	(25,011)	(10,370)	(4,595)	(4,305)	(2,626)	(2,719)	(396)	(7)
Plus: Uncollectible accounts	76,098					76,098		(8)
Total Cost of Service to be Recovered Through Rates and Charges	<u>\$3,800,507</u>	<u>\$1,544,306</u>	<u>\$684,205</u>	<u>\$641,073</u>	<u>\$391,002</u>	<u>\$480,925</u>	<u>\$58,996</u>	
Total Unit Cost of Service		<u>\$12.2380</u>	<u>\$3,044.9711</u>	<u>\$2,181.2623</u>	<u>\$115.4420</u>	<u>\$11.5263</u>	<u>\$776.2632</u>	

- (1) See "Pro Forma Units of Service", page 4.
(2) As calculated in "Allocation of Pro Forma Operation and Maintenance Expenses to Functional Cost Components", pages 8 - 9.
(3) Allocated based on net plant in service. See page 5.
(4) Allocated based on rate base. See page 5.
(5) Allocated based on gross plant. See page 5.
(6) Allocated based on Net Contributions in Aid of Construction. See page 5.
(7) Allocated pro rata to total cost of service.
(8) Allocated 100% to Billing and Collecting.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

COST OF SERVICE ALLOCATED TO CUSTOMER CLASS
(Pro Forma Year Ending 7/31/2025)

Total Costs of Service	Allocable To All Customers										
	Base		Extra Capacity		Maximum Hour		Meters and Services		Customer Costs		Direct Fire Protection Service Equiv. Hydrants
	(-----1,000's of Gallons-----)	Day	Maximum	Hour	Equiv. Meters	Collecting Bills	Billing and				
\$12,2380	\$3,044,9711		\$2,181,2623		\$115,4420	\$11,5263				\$776,2632	
126,189.9	224.7	293.9		3,387	41,724					76	
\$1,544,306	\$684,205	\$641,073		\$391,002	\$480,925					\$58,996	

Unit Costs of Service (1)

Allocated Costs of Service:

All Customers:

Units of service

Cost

(1) See page 10.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

CALCULATION OF PROPOSED MONTHLY BASE CHARGES

Meter Size	5/8 inch Equivalency Factor	Meter Cost Per Equiv. Unit (1)	Fire Protection (2)	Cost Per Unit	Billing Cost Per Unit (3)	Total	Rounded (Use)
5/8 inch meter	1.0	\$9.6202		\$9.6202	\$11.5263	\$21.1465	\$21.15
1 inch meter	2.5	9.6202		24.0505	11.5263	35.5768	35.60
1 1/2 inch meter	5.0	9.6202		48.1010	11.5263	59.6273	59.65
2 inch meter	8.0	9.6202		76.9616	11.5263	88.4879	88.50
6 inch meter	50.0	9.6202		481.0100	11.5263	492.5363	492.55

(1) Calculated as follows:

	Meters & Services
Annual charge per equivalent meter (page 11)	\$115.4420
Divided by 12 months	<u>12</u>

Monthly charge per equivalent meter \$9.6202

(2) Calculated as follows:

	Fire Protection
Remaining fire protection costs to be recovered (page 13)	\$44,247
Divided by equivalent meters (Westgate)	<u>1,024</u>

Subtotal 43.2100
Divided by 12 months 12

Monthly charge per equivalent meter (Westgate) \$3.6008

(3) See page 11.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**CALCULATION OF FIRE PROTECTION CHARGES BASED UPON
ALLOCATED COST OF SERVICE**

Fire Hydrants:

Total costs to be recovered from fire protection, see page 10.	\$58,996
Times statutory limitation	25%
	<hr/>
Approved cost per statute	14,749
Divide by equivalent fire hydrant connections, see page 2.	912
	<hr/>
Monthly charge per equivalent hydrant	\$16.17
	<hr/> <hr/>
Use (Rounded)	\$16.20
	<hr/> <hr/>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

	Percent of Use	Billing Determinants		Allocated Cost of Service Rates	Pro Forma Revenue Under Adjusted Rates
		Pro Forma Consumption (1,000's Gallons)	Bills		
<u>All Customers:</u>					
Base Charge:					
5/8 inch meter			37,836	\$21.15	\$800,231
1 inch meter			60	35.60	2,136
1 1/2 inch meter			12	59.65	716
2 inch meter			36	88.50	3,186
6 inch meter (1)			12	221.50	2,658
Availability Fee			3,768	45.10	169,937
Volume Charge:					
All Other Flow	87.21%	110,046.0		22.92	2,522,254
Low-Income Flow	12.79%	16,143.9		14.90	240,544
Westgate Fire Protection:					
5/8 inch meter			11,814	3.60	42,530
1 inch meter			48	9.00	432
1 1/2 inch meter			13	18.00	234
2 inch meter			35	28.81	1,008
Hydrants			912	16.20	14,774
Totals	<u>100.00%</u>	<u>126,189.9</u>	<u>54,546</u>		<u>\$3,800,640</u>
Control					<u>\$3,800,507</u>
Variance					<u>\$133</u>
Percent Variance					<u>0.00%</u>

(1) Proposed rate capped at current rate of \$158.41 plus 39.8% increase rounded up to the next nickle.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**COMPARISON OF ALLOCATED COST OF SERVICE WITH
REVENUE UNDER EXISTING AND ADJUSTED RATES**

Customer Classification	Cost of Service	Pro Forma Revenue Under Existing Rates (1)		Increase/(Decrease)		Cost of Service	Revenue Under Adjusted Rates (2)	Variance Between Adjusted Revenues and Cost of Service	
		Amount	%	Amount	%			Amount	%
All Customers	\$3,800,507	\$2,361,374	60.94%	\$1,439,133		\$3,800,507	\$3,800,640	0.00%	\$133

(1) See page 2.

(2) See page 14.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Westgate (Residential) and Penn Estates (Residential and Commercial):</u>					
5/8 Inch Meter					
1,000 Gallons	6,360	\$30.76	\$44.07	43.27%	\$13.31
2,000 Gallons	6,051	44.28	66.99	51.29%	22.71
3,000 Gallons	6,038	57.79	89.91	55.58%	32.12
4,000 Gallons	5,070	71.31	112.83	58.22%	41.52
5,000 Gallons	3,730	84.82	135.75	60.04%	50.93
10,000 Gallons	6,340	152.39	250.35	64.28%	97.96
80,000 Gallons	(2) 5	1,098.37	1,854.75	68.86%	756.38
90,000 Gallons	(2) 1	1,233.51	2,083.95	68.94%	850.44
130,000 Gallons	(2) 1	1,774.07	3,000.75	69.14%	1,226.68
150,000 Gallons	(2) 1	2,044.35	3,459.15	69.21%	1,414.80
180,000 Gallons	(2) 1	2,449.77	4,146.75	69.27%	1,696.98
1 Inch Meter					
20,000 Gallons	1,076	\$313.41	\$494.00	57.62%	\$180.59
30,000 Gallons	131	448.55	723.20	61.23%	274.65
1 1/2 Inch Meter					
40,000 Gallons	33	\$626.81	\$976.45	55.78%	\$349.64
50,000 Gallons	11	761.95	1,205.65	58.23%	443.70
2 Inch Meter					
60,000 Gallons	9	\$948.84	\$1,463.70	54.26%	\$514.86
70,000 Gallons	7	1,083.98	1,692.90	56.17%	608.92
80,000 Gallons	2	1,219.12	1,922.10	57.66%	702.98

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Westgate (Commercial):</u>					
5/8 Inch Meter					
1,000 Gallons	146	\$30.13	\$44.07	46.27%	\$13.94
2,000 Gallons	59	43.00	66.99	55.79%	23.99
3,000 Gallons	35	55.88	89.91	60.90%	34.03
4,000 Gallons	11	68.75	112.83	64.12%	44.08
5,000 Gallons	16	81.63	135.75	66.30%	54.12
10,000 Gallons	15	146.01	250.35	71.46%	104.34
1 Inch Meter					
20,000 Gallons	4	\$300.65	\$494.00	64.31%	\$193.35
30,000 Gallons	1	429.41	723.20	68.42%	293.79
1 1/2 Inch Meter					
40,000 Gallons	1	\$601.29	\$976.45	62.39%	\$375.16
50,000 Gallons	1	730.05	1,205.65	65.15%	475.60
2 Inch Meter					
70,000 Gallons	1	\$1,039.32	\$1,692.90	62.89%	\$653.58
80,000 Gallons	1	1,168.08	1,922.10	64.55%	754.02
90,000 Gallons	(2)	1,296.84	2,151.30	65.89%	854.46
100,000 Gallons	(2)	1,425.60	2,380.50	66.98%	954.90

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Tamiment (Residential):</u>					
5/8 Inch Meter					
1,000 Gallons	2,434	\$29.63	\$44.07	48.73%	\$14.44
2,000 Gallons	1,331	41.08	66.99	63.07%	25.91
3,000 Gallons	1,118	52.54	89.91	71.13%	37.37
4,000 Gallons	764	63.99	112.83	76.32%	48.84
5,000 Gallons	481	75.44	135.75	79.94%	60.31
10,000 Gallons	577	132.70	250.35	88.66%	117.65
80,000 Gallons	(2) 2	934.34	1,854.75	98.51%	920.41
100,000 Gallons	(2) 1	1,163.38	2,313.15	98.83%	1,149.77
110,000 Gallons	(2) 1	1,277.90	2,542.35	98.95%	1,264.45
140,000 Gallons	(2) 2	1,621.46	3,229.95	99.20%	1,608.49
160,000 Gallons	(2) 1	1,850.50	3,688.35	99.32%	1,837.85
170,000 Gallons	(2) 1	1,965.02	3,917.55	99.36%	1,952.53
420,000 Gallons	(2) 1	4,828.02	9,647.55	99.82%	4,819.53
1 Inch Meter					
20,000 Gallons	98	\$247.22	\$494.00	99.82%	\$246.78
30,000 Gallons	16	361.74	723.20	99.92%	361.46
1 1/2 Inch Meter					
40,000 Gallons	5	\$476.26	\$976.45	105.02%	\$500.19
50,000 Gallons	6	590.78	1,205.65	104.08%	614.87
2 Inch Meter					
60,000 Gallons	2	\$705.30	\$1,463.70	107.53%	\$758.40
70,000 Gallons	2	819.82	1,692.90	106.50%	873.08
80,000 Gallons	4	934.34	1,922.10	105.72%	987.76

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Tamiment (Commercial):</u>					
5/8 Inch Meter					
1,000 Gallons	4	\$132.07	\$44.07	-66.63%	(\$88.00)
2,000 Gallons	6	142.88	66.99	-53.11%	(75.89)
3,000 Gallons	8	153.70	89.91	-41.50%	(63.79)
4,000 Gallons	4	164.51	112.83	-31.41%	(51.68)
5,000 Gallons	7	175.33	135.75	-22.57%	(39.58)
10,000 Gallons	10	229.40	250.35	9.13%	20.95
1 Inch Meter					
20,000 Gallons	9	\$337.55	\$494.00	46.35%	\$156.45
30,000 Gallons	1	445.70	723.20	62.26%	277.50
2 Inch Meter					
60,000 Gallons	1	\$770.15	\$1,463.70	90.05%	\$693.55
70,000 Gallons	1	878.30	1,692.90	92.75%	814.60
6 Inch Meter					
390,000 Gallons	(2)	\$4,376.26	\$9,160.30	109.32%	\$4,784.04

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

SCHEDULE OF PRESENT AND PROPOSED RATES AND CHARGES

<u>Monthly Rate for All Customers</u>	<u>Westgate Present (1)</u>	<u>Penn Estates Present (1)</u>	<u>Tamiment (1)</u>		<u>Monthly Proposed</u>
			<u>Residential</u>	<u>Commercial</u>	
<u>Meter Size</u>					
5/8 inch meter	\$17.25	\$17.25	\$18.18	\$121.25	\$21.15
1 inch meter	43.13	43.13	18.18	121.25	35.60
1 1/2 inch meter	86.25	86.25	18.18	121.25	59.65
2 inch meter	138.00	138.00	18.18	121.25	88.50
6 inch meter			18.18	158.41	221.50
Availability Fee		18.81	9.31	9.31	45.10
<u>Usage Charge (per 1,000 gallons)</u>					
Residential	\$13.514		\$11.452		
Commercial	12.876			\$10.815	
All Other Flow		\$13.514			\$22.92
Low-Income Flow					\$14.90
<u>Fire Protection</u>					
Monthly Rate per Hydrant	\$56.67				\$16.20
Westgate Fire Protection:					
5/8 inch meter					\$3.60
1 inch meter					9.00
1 1/2 inch meter					18.00
2 inch meter					28.81

(1) Current rates effective January 27, 2022 per Supplement No. 11 to Tariff Water-Pa. P.U.C. No. 1.

(See Accountants' Special Purpose Report)

CUPA EX SAM 3-R

Docket Number

R-2023-3042805

Community Utilities of Pennsylvania, Inc.

*Accounting Report On
Wastewater Utility
Cost of Service Study and Rate Design*

March 5, 2024



Indianapolis, Indiana

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13	Customer Bill Impact
14	Schedule of Present and Proposed Rates and Charges



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March 5, 2024

ACCOUNTANTS' SPECIAL PURPOSE REPORT

Community Utilities of Pennsylvania, Inc.
500 West Monroe Street, Suite 3600
Chicago, IL 60661

RE: Wastewater Utility (the "Utility")
Cost of Service Study and Rate Design

In connection with the proposed adjustment in the Utility's schedules of sewer rates and charges, we have, at your request, compiled this special purpose report for submission to the Pennsylvania Public Utility Commission.

This special purpose cost of service study report has been prepared for the purpose of requesting approval of new schedules of sewer rates and charges from the Pennsylvania Public Utility Commission and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon unaudited financial information for the twelve months ended July 31, 2023, which was compiled by management as well as assumptions provided by management and their consultants or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the cost of providing sewer service to the various customer classes of the Utility as well as for designing a rate structure to recover these costs from the Utility's customer classes. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Municipal Advisors, LLC

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES
PRO FORMA FINANCIAL INFORMATION

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

SUMMARY OF PRO FORMA BILLING DETERMINANTS FOR SEWAGE SERVICES
(For the 12 Months Ending July 31, 2025)

	Number of Bills	Pro Forma Flow (Gallons)	Rate (1)	Pro Forma Present Rate Revenues
<u>Consolidated Service:</u>				
Residential	39,348		\$74.73 /month	\$2,940,476
Commercial and Pool	84		\$74.73 /month	6,277
School (unmetered)	24		\$4.59 /quarter/pupil (2)	21,903
Availability Fee (unmetered)	528		\$32.80 /month	17,318
All Other Flow		128,984,467		
Low-Income Flow		13,775,308		
<u>Tamiment:</u>				
Residential 5/8" meter	5,868		\$26.15 /month	\$153,448
Commercial 5/8" meter	36		\$26.15 /month	941
Commercial 6" meter	12		\$26.15 /month	314
Availability Fee (unmetered)	3,240		\$20.22 /month	65,513
All Other Flow		12,998,814	\$13.977 /1,000 gal.	\$181,684
Low-Income Flow		2,368,569	\$13.977 /1,000 gal.	33,105
Totals	49,140	158,127,158		\$3,420,979

(1) Current rates effective January 27, 2022 per Supplement No. 9 Tariff Wastewater-Pa. P.U.C. No. 1.

(2) There are two schools with a combined total of 1,193 pupils.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

CALCULATION OF PRO FORMA ANNUAL BILLS AND FLOWS

<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Average Connections</u>	<u>Equivalency Factor (1)</u>	<u>Equivalent Meters and Services</u>
<u>Consolidated Service:</u>				
Residential	39,348	3,279	1.00	3,279
Commercial and Pool	84	7	1.00	7
School (unmetered)	24	2	12.50	25
Availability Fee (unmetered)	528	44	0.25	11
<u>Tamiment:</u>				
Residential	5,868	489	1.00	489
Commercial	48	4	1.00	4
Availability Fee (unmetered)	3,240	270	0.25	68
Totals	<u>49,140</u>	<u>4,095</u>		<u>3,883</u>

(1) Equivalent estimated maximum daily flow per 25 Pa. Code §73.17.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
See explanation of references, page 6.

Collection:	Pro Forma Rate Base 07/31/25	Treatment and Disposal		Allocation		Billing and Collecting		Treatment and Disposal		Billing and Collecting		Ref.
		Treatment and Disposal	Allocation System	Billing and Collecting	Allocation System	Treatment and Disposal	Billing and Collecting	Treatment and Disposal	Billing and Collecting	Percentage Allocation System		
Structures and improvements	\$99,614		\$99,614							100.00%		(1)
Land and land rights	15,000		15,000							100.00%		(1)
Collection sewers - force	925,706		925,706							100.00%		(1)
Collection sewers - gravity	7,983,174		7,983,174							100.00%		(1)
Manholes	719,201		719,201							100.00%		(1)
Special collection structures	63,469		63,469			\$389,843				100%		(2)
Services to customers	389,843					176,043				100%		(2)
Flow measuring devices	176,043											(1)
Other plant and miscellaneous equipment	447,418		447,418							100%		(1)
System Pumping:												
Structures and improvements	3,145,093	\$1,572,546	1,572,547					50.00%		50.00%		(3)
Receiving wells	192,592	96,296	96,296					50.00%		50.00%		(3)
Pumping equipment	742,267	371,133	371,134					50.00%		50.00%		(3)
Other plant and miscellaneous equipment	29,022	14,511	14,511					50.00%		50.00%		(3)
Treatment and Disposal:												
Structures and improvements	2,909,259	2,909,259						100.00%		100.00%		(4)
Power generation equipment	501,173	501,173						100.00%		100.00%		(4)
Flow measure instal	101,582	101,582						100.00%		100.00%		(4)
Treatment and disposal equipment	6,510,643	6,510,643						100.00%		100.00%		(4)
Plant sewers	1,140,532	1,140,532						100.00%		100.00%		(4)
Outfall sewer lines	339,628	339,628						100.00%		100.00%		(4)
Other plant and miscellaneous equipment	175,245	175,245						100.00%		100.00%		(4)
Reclaimed Water Distribution:												
Reuse Transmission and Distribution System	3,251		3,251							100.00%		(1)
General Plant:												
Organization	294,701	152,448	136,005			6,248		51.73%		46.15%		(5)
Land and land rights	66,423	34,361	30,654			1,408		51.73%		46.15%		(5)
Structures and improvements	2,203,019	1,139,622	1,016,693			46,704		51.73%		46.15%		(5)
Office furniture and equipment	48,147	24,906	22,220			1,021		51.73%		46.15%		(5)
Transportation equipment	255,008	131,916	117,686			5,406		51.73%		46.15%		(5)
Computer equipment	479,018	247,796	221,067			10,155		51.73%		46.15%		(5)
Stores equipment	8,581	4,439	3,960			182		51.73%		46.15%		(5)
Tools, shop and garage equipment	179,750	92,984	82,955			3,811		51.73%		46.15%		(5)
Laboratory equipment	68,180	68,180						100.00%		100.00%		(4)
Power operated equipment	130,530	67,523	60,240			2,767		51.73%		46.15%		(5)
Communication equipment	412,998	213,643	190,599			8,756		51.73%		46.15%		(5)
Miscellaneous equipment	128,830	66,644	59,455			2,731		51.73%		46.15%		(5)
Other tangible plant	281,330	145,532	129,834			5,964		51.73%		46.15%		(5)
Gross Plant in Service	31,166,270	16,122,542	14,382,689			661,039		51.73%		46.15%		(6)
Accumulated Depreciation	(11,600,234)	(5,879,081)	(5,511,640)			(209,513)		51.73%		46.15%		(6)
Net Plant in Service	19,566,036	10,243,461	8,871,049			451,526		52.35%		45.34%		(7)
Cash Working Capital	575,223	301,129	260,806			13,288		52.35%		45.34%		(7)
Net Contributions in Aid of Construction	(1,550,925)	(831,141)	(719,784)					53.59%		46.41%		(8)
Accumulated Deferred Income Taxes	(723,431)	(378,716)	(328,004)			(16,711)		52.35%		45.34%		(7)
Customer Deposits	(5,434)	(2,844)	(2,464)			(126)		52.35%		45.34%		(7)
Inventory	7,839	4,104	3,554			181		52.35%		45.34%		(7)
Oracle Fusion Asset	51,771	27,102	23,473			1,196		52.35%		45.34%		(7)
Net Plant Acquisition Adjustment	(906,339)	(474,469)	(410,934)			(20,936)		52.35%		45.34%		(7)
Net Deferred Charges	-	-	-			-		52.35%		45.34%		(7)
Total Rate Base	\$17,014,740	\$8,888,626	\$7,697,696			\$428,418		52.24%		45.24%		2.52%

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

See explanation of references, page 6.

	Pro Forma Accumulated Depreciation 07/31/25	Allocation		Treatment and Disposal		Billing and Collecting		Percentage Allocations		Ref.
		Treatment and Disposal	Collection System	Billing and Collecting	Disposal	Collection System	Billing and Collecting			
Collection:										
Structures and improvements	(\$23,446)		(\$23,446)					100.00%		(1)
Collection sewers - force	(220,772)		(220,772)					100.00%		(1)
Collection sewers - gravity	(4,142,978)		(4,142,978)					100.00%		(1)
Manholes	(69,136)		(69,136)					100.00%		(1)
Special collection structures	(5,919)		(5,919)					100.00%		(1)
Services to customers	(174,666)			(\$174,666)					100%	(2)
Flow measuring devices	(9,681)		(9,681)						100%	(2)
Other plant and miscellaneous equipment	(35,166)		(35,166)					100%		(1)
System Pumping:										
Structures and improvements	(579,844)		(289,922)					50.00%		(3)
Receiving wells	(46,423)		(23,212)					50.00%		(3)
Pumping equipment	(68,901)		(34,451)					50.00%		(3)
Other plant and miscellaneous equipment	(10,127)		(5,064)					50.00%		(3)
Treatment and Disposal:										
Structures and improvements	(1,192,929)		(1,192,929)					100.00%		(4)
Power generation equipment	(32,104)		(32,104)					100.00%		(4)
Treatment and disposal equipment	(3,470,515)		(3,470,515)					100.00%		(4)
Plant sewers	(26,988)		(26,988)					100.00%		(4)
Flow measure install	(21,223)		(21,223)					100.00%		(4)
Outfall sewer lines	(66,872)		(66,872)					100.00%		(4)
Other plant and miscellaneous equipment	(12,707)		(12,707)					100.00%		(4)
Reclaimed Water Distribution:										
Reuse Transmission and Distribution System	(1,008)		(1,008)					100.00%		(1)
General Plant:										
Organization	(194,283)		(92,304)			(3,517)		47.51%		(5)
Structures and improvements	(309,443)		(147,016)			(5,601)		47.51%		(5)
Office furniture and equipment	(29,245)		(13,894)			(529)		47.51%		(5)
Transportation equipment	(241,083)		(114,539)			(4,364)		47.51%		(5)
Computer equipment	(443,859)		(210,877)			(8,034)		47.51%		(5)
Stores equipment	(660)		(314)			(12)		47.51%		(5)
Tools, shop and garage equipment	(39,928)		(18,970)			(723)		47.51%		(5)
Laboratory equipment	1,545		1,545					100.00%		(4)
Power operated equipment	(20,624)		(9,798)			(373)		47.51%		(5)
Communication equipment	(66,927)		(31,797)			(1,211)		47.51%		(5)
Miscellaneous equipment	(4,080)		(1,938)			(74)		47.51%		(5)
Other tangible plant	(40,242)		(19,119)			(728)		47.51%		(5)
Accumulated Depreciation	(\$11,600,234)		(\$5,511,640)			(\$209,513)		47.51%		1.81%

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

- (1) Allocated 100% to collection system.
- (2) Allocated 100% to billing and collecting.
- (3) Allocated 50% to collection system and 50% to treatment and disposal.
- (4) Allocated 100% to treatment and disposal.
- (5) Allocated pro rata to all other allocable utility plant.
- (6) Accumulated depreciation allocated by function, page 5.
- (7) Allocated pro rata to net utility plant.
- (8) Allocated pro rata to net Treatment and Disposal investment and net Collection System investment.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES

ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS

See explanation of references, page 8.

	Pro Forma Expense	Allocation				Percentage Allocation				Ref.
		Treatment and Disposal	Collection System	Billing and Collecting	Administrative	Treatment and Disposal	Collection System	Billing and Collecting	Administrative	
Maintenance Expenses:										
Salaries and wages	\$446,587	\$239,326	\$207,261			53.59%	46.41%			(1)
Purchased power	227,308	113,654	113,654			50.00%	50.00%			(2)
Maintenance and repair	700,693	375,501	325,192			53.59%	46.41%			(1)
Lab testing	89,352	47,884	41,468			53.59%	46.41%			(1)
Meter reading	2,924	1,567	1,357			53.59%	46.41%			(1)
Chemicals	275,681	275,681				100.00%				(3)
Transportation	41,893	22,450	19,443			53.59%	46.41%			(1)
Operating expense charged to plant	(31,508)	(11,819)	(10,237)			37.51%	32.49%			(4)
Outside services - other	38,956									(5)
General Expenses:										
Salaries and Wages	191,395									(6)
Billing and customer service expense	17,472		\$17,472					100.00%		(7)
Office supplies and other expense	4,656	2,437	2,111			52.35%	45.34%			(8)
Regulatory commission expense	62,253									(5)
Pension and other benefits	125,144	46,942	40,659			37.51%	32.49%			(4)
Rent	3,107									(5)
Insurance	97,283	50,928	44,108			52.35%	45.34%			(8)
Office utilities	27,415									(9)
Miscellaneous	13,719									(5)
Corporate allocation	422,759									(10)
Sub-totals	2,757,089	1,164,551	785,016	668,298	42.24%	28.47%	5.05%	24.24%		
Reallocate administrative pro rata	-	372,592	251,162	(668,298)						
Total operation and maintenance disbursements	\$2,757,089	\$1,537,143	\$1,036,178	\$ 183,768	55.75%	37.58%	6.67%	0.00%		

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

(Cont'd)

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**

- (1) Allocated pro rata based on Treatment and Disposal plant and Collection System plant.
- (2) Allocated 50% to Treatment and Disposal and 50% to Collection System.
- (3) Allocated 100% to Treatment and Disposal.
- (4) Allocated pro rata based upon total payroll.
- (5) Allocated 100% to Administrative.
- (6) Direct allocation by function.
- (7) Allocated 100% to Billing and Collecting.
- (8) Allocated pro rata based upon net utility plant.
- (9) Allocated 50% to Billing and Collecting and 50% to Administrative.
- (10) Allocated 25% to Billing and Collecting and 75% to Administrative.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**PRO FORMA ANNUAL REVENUE REQUIREMENTS
ALLOCATED TO FUNCTIONAL COST COMPONENTS**

	Pro Forma 7/31/2025	Treatment and Disposal	Allocation Collection System	Billing and Collecting	Ref
Revenue Requirements:					
Net operation and maintenance expense	\$2,757,089	\$1,537,143	\$1,036,178	\$183,768	(1)
Depreciation	672,776	352,198	305,037	15,541	(3)
Payroll taxes	47,292	24,758	21,442	1,092	(4)
Property taxes	27,195	14,237	12,330	628	(4)
Utility/commissions tax	33,952	17,774	15,394	784	(4)
Other general taxes	3,085	1,615	1,399	71	(4)
Income taxes - federal	239,714	125,226	108,447	6,041	(2)
Income taxes - state	99,126	51,783	44,845	2,498	(2)
Amortization of PAA	(58,550)	(30,587)	(26,488)	(1,475)	(2)
Amortization of CIAC	(86,762)	(46,496)	(40,266)	-	(5)
Return on rate base	1,347,567	703,969	609,639	33,959	(2)
Total Cost of Service	5,082,484	2,751,620	2,087,957	242,907	
Less: Miscellaneous Revenues	(44,613)	(24,153)	(18,328)	(2,132)	(6)
Plus: Uncollectible Accounts	103,245			103,245	(7)
Total Cost of Service to be Recovered Through Rates and Charges	\$5,141,116	\$2,727,467	\$2,069,629	\$344,020	

(1) As calculated on "Allocation of Pro Forma Operation and Maintenance Expenses to Functional Cost Components", pages 7 - 8.

(2) Allocated based on rate base. See page 4.

(3) Allocated based on net plant in service. See page 4.

(4) Allocated based on gross plant. See page 4.

(5) Allocated based on Net Contributions in Aid of Construction. See page 4.

(6) Allocated pro rata to total cost of service.

(7) Allocated 100% to Billing and Collecting.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

CALCULATION OF PROPOSED MONTHLY FIXED CHARGE

<u>Meter Size</u>	<u>5/8 inch Equivalency Factor</u>	<u>Collection Cost Per Equiv. Unit (1)</u>	<u>Treatment Cost Per Unit (2)</u>	<u>Meter Cost Per Unit</u>	<u>Billing Cost Per Bill (3)</u>	<u>Total</u>	<u>Rounded (Use)</u>
Residential	1.00	\$44.4165	\$0.0000	\$44.4165	\$7.0008	\$51.4173	\$51.40
Commercial	1.00	44.4165	0.0000	44.4165	7.0008	51.4173	51.40
All Other Flow			17.8874			17.8874	17.85
Low-Income Flow			11.6300			11.6300	11.60
School (unmetered)	12.50	44.4165	17.8874	778.7988	7.0008	785.7996	785.75
Availability Fee (unmetered)	0.25	44.4165	17.8874	15.5760	7.0008	22.5768	22.60

(1) Calculated as follows:

	<u>Collection System</u>
Total cost of service to be recovered through rates and charges (page 9)	\$2,069,629
Divided by number of equivalent meters (page 3)	3,883
Divided by 12 months	<u>12</u>
Monthly charge per equivalent meter	<u>\$44.4165</u>

	<u>Treatment and Disposal</u>	
	<u>All Other Flow</u>	<u>Low-Income Flow</u>
(2) Calculated as follows:		
Total cost of service to be recovered through rates and charges (page 9)	\$2,539,712	\$187,755
Divided by flow (in 1,000s) (page 2)	<u>141,983</u>	<u>16,144</u>
Charge per 1,000 gallons	<u>\$17.8874</u>	<u>\$11.6300</u>

(3) Calculated as follows:

	<u>Billing and Collecting</u>
Total cost of service to be recovered through rates and charges (page 9)	\$344,020
Divided by number of bills annually (page 3)	<u>49,140</u>
Billing cost per bill	<u>\$7.0008</u>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

	<u>Pro Forma Flow</u>	<u>Number of Bills</u>	<u>Proposed Rate</u>	<u>Pro Forma Revenue Under Proposed Rates</u>
<u>Consolidated Service:</u>				
Residential		39,348	\$51.40 /mo.	\$2,022,487
Commercial		84	51.40 /mo.	4,318
All Other Flow	128,984,467		17.85 /1,000 gals.	2,302,373
Low-Income Flow	13,775,308		11.60 /1,000 gals.	159,794
School (unmetered)		24	785.75 /mo.	18,858
Availability Fee (unmetered)		528	22.60 /mo.	11,933
<u>Tamiment:</u>				
Residential		5,868	51.40 /mo.	301,615
Commercial		48	51.40 /mo.	2,467
All Other Flow	12,998,814		17.85 /1,000 gals.	232,029
Low-Income Flow	2,368,569		11.60 /1,000 gals.	27,475
Availability Fee (unmetered)		3,240	22.60 /mo.	73,224
Totals	<u>158,127,158</u>	<u>49,140</u>		<u>\$5,156,573</u>
Control				<u>\$5,141,116</u>
Variance				<u>\$15,457</u>
Percent Variance				<u>0.30%</u>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**COMPARISON OF ALLOCATED COST OF SERVICE WITH
REVENUE UNDER EXISTING AND ADJUSTED RATES**

	Cost of Service (2)	Pro Forma Revenue Under Existing Rates (1)	Increase/(Decrease)	
			%	Amount
<u>Consolidated Service:</u>				
Unmetered - Residential	\$ -	\$2,940,476		
Unmetered - Commercial	-	6,277		
Base Charge - Residential	2,022,487	-		
Base Charge - Commercial	4,318	-		
Flow	2,462,167	-		
School (unmetered)	18,858	21,903		
Availability Fee (unmetered)	11,933	17,318		
Subtotals	<u>4,519,763</u>	<u>2,985,974</u>	<u>51.37%</u>	<u>1,533,789</u>
<u>Tamiment:</u>				
Base Charge - Residential	301,615	153,448	96.56%	148,167
Base Charge - Commercial	2,467	1,255	96.57%	1,212
Flow	259,504	214,789	20.82%	44,715
Availability Fee (unmetered)	73,224	65,513	11.77%	7,711
Subtotals	<u>636,810</u>	<u>435,005</u>	<u>46.39%</u>	<u>201,805</u>
Totals	<u>\$5,156,573</u>	<u>\$3,420,979</u>	<u>50.73%</u>	<u>\$1,735,594</u>

(1) See pages 2.

(2) See page 11.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

CUSTOMER BILL IMPACT

	Test Year Count	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Consolidated Service:</u>					
1,000 Gallons	4,987	\$74.73	\$69.25	-7.33%	(\$5.48)
2,000 Gallons	5,714	74.73	87.10	16.55%	12.37
3,000 Gallons	7,423	74.73	104.95	40.44%	30.22
4,000 Gallons	7,061	74.73	122.80	64.32%	48.07
5,000 Gallons	5,732	74.73	140.65	88.21%	65.92
10,000 Gallons	9,149	74.73	229.90	207.64%	155.17
20,000 Gallons	1,123	74.73	408.40	446.50%	333.67
30,000 Gallons	145	74.73	586.90	685.36%	512.17
40,000 Gallons	33	74.73	765.40	924.22%	690.67
50,000 Gallons	12	74.73	943.90	1163.08%	869.17
60,000 Gallons	8	74.73	1,122.40	1401.94%	1,047.67
70,000 Gallons	8	74.73	1,300.90	1640.80%	1,226.17
80,000 Gallons	6	74.73	1,479.40	1879.66%	1,404.67
90,000 Gallons	6	74.73	1,657.90	2118.52%	1,583.17
100,000 Gallons	4	74.73	1,836.40	2357.38%	1,761.67
<u>Tamiment:</u>					
1,000 Gallons	2,432	40.13	69.25	72.56%	29.12
2,000 Gallons	1,337	54.11	87.10	60.97%	32.99
3,000 Gallons	1,118	68.09	104.95	54.13%	36.86
4,000 Gallons	762	82.07	122.80	49.63%	40.73
5,000 Gallons	486	96.05	140.65	46.43%	44.60
10,000 Gallons	586	165.95	229.90	38.54%	63.95
20,000 Gallons	106	305.75	408.40	33.57%	102.65
30,000 Gallons	17	445.55	586.90	31.72%	141.35
40,000 Gallons	5	585.35	765.40	30.76%	180.05
50,000 Gallons	6	725.15	943.90	30.17%	218.75
60,000 Gallons	3	864.95	1,122.40	29.76%	257.45
70,000 Gallons	2	1,004.75	1,300.90	29.47%	296.15
80,000 Gallons	3	1,144.55	1,479.40	29.26%	334.85
90,000 Gallons	2	1,284.35	1,657.90	29.08%	373.55
100,000 Gallons	8	1,424.15	1,836.40	28.95%	412.25

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

SCHEDULE OF PRESENT AND PROPOSED RATES AND CHARGES

	<u>Utilities Inc. Pennsylvania (1)</u>	<u>Penn Estates Present (1)</u>	<u>Tamiment (1)</u>	<u>Proposed</u>
<u>Flat Rate</u>				
Flat rate charged monthly - Residential		\$74.73		
Flat rate charged monthly - Commercial		74.73		
Flat rate charged monthly	\$74.73			
<u>Base Charge</u>				
Residential			\$26.15	\$51.40
Commercial			26.15	51.40
<u>Availability Fee</u>				
		32.80	20.22	22.60
<u>School</u>				
Rate charged per quarter per pupil based on pupils for the preceding 3 months	4.59			3.95
<u>Flow Charge (per 1,000 gallons)</u>				
All Other Flow			13.98	17.85
Low-Income Flow			13.98	11.60

(1) Current rates effective January 27, 2022 per Supplement No. 9 Tariff Wastewater-Pa. P.U.C. No. 1.

(See Accountants' Special Purpose Report)

CUPA STATEMENT NO. 8-R

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3043804 *et al* (consolidated)

REBUTTAL TESTIMONY OF

MATTHEW R. HOWARD

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 5, 2024

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1 **I. INTRODUCTION**

2 **Q. MR. HOWARD, DID YOU PREVIOUSLY PROVIDE TESTIMONY IN THIS**
3 **PROCEEDING ON BEHALF OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC. (“CUPA”)?**

5 A. Yes. CUPA St. No. 8 is my direct testimony. I am a Director at ScottMadden, Inc.

6 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

7 A. The purpose of my Rebuttal Testimony is two-fold. First, I update the analyses in my
8 direct testimony. Second, I respond to the direct testimonies of Mr. D.C. Patel, witness for
9 the Pennsylvania Public Utility Commission’s (“PA PUC” or the “Commission”) Bureau
10 of Investigation and Enforcement (“I&E”), Ms. Morgan N. DeAngelo, witness for the
11 Pennsylvania Office of Consumer Advocate (“OCA”), and Mr. Justin Bieber, witness for
12 the Pennsylvania Office of Small Business Advocate (“OSBA”), collectively (the
13 “Opposing Witnesses”) regarding CUPA’s authorized rate of return on its jurisdictional
14 rate base.

15 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS.**

16 A. I have updated my return on common equity (“ROE”)¹ analyses as of January 31, 2024.
17 The results of my updated analyses indicate a reasonable range of 10.00 percent to 11.00
18 percent before CUPA-specific adjustments. After adjusting for CUPA-specific risks, the
19 recommended range applicable to CUPA is 10.60 percent to 11.60 percent. Given my
20 updated model results, an ROE of 10.60 percent for CUPA remains appropriate, if not
21 conservative.

¹ Also referred to as the cost of common equity.

1 In addition to updating my analysis, my Rebuttal Testimony will discuss my
2 concerns with the Opposing Witnesses' testimonies and analyses. Specifically, Mr. Patel's
3 and Ms. DeAngelo's exclusive reliance on their Discounted Cash Flow ("DCF") models
4 lead to recommendations inconsistent with recent Commission decisions and basic
5 financial theory. Their low recommendations are further exacerbated by their failure to
6 account for CUPA's specific risk factors.

7 Mr. Bieber relies on the Commission's most recent Report on the Quarterly
8 Earnings of Jurisdictional Utilities used to calculate the Distribution System Improvement
9 Charge ("DSIC") recommending an ROE of 9.65 percent. I disagree with his approach as
10 he does not conduct a formal ROE analysis, and as the DSIC ROE only applies to
11 distribution assets, it does not fully reflect the entirety of CUPA's operations.

12 The evidence presented throughout this Rebuttal Testimony will demonstrate that
13 a cost of common equity of 10.60 percent is appropriate for CUPA and that the Commission
14 should disregard the recommendations from the Opposing Witnesses.

15 **Q. HAVE YOU PREPARED ANY EXHIBITS IN SUPPORT OF YOUR REBUTTAL**
16 **TESTIMONY?**

17 A. Yes, I have. I have prepared Schedules MRH-1-R – MRH-4-R, which have been prepared
18 by me or under my direct supervision.

19 **Q. HOW IS THE REMAINDER OF YOUR REBUTTAL TESTIMONY**
20 **ORGANIZED?**

21 A. The remainder of my Rebuttal Testimony is organized as follows:

- 22 • Section II – Provides my updated analysis;

- 1 • Section III – Provides general comments as it relates to Mr. Patel and Ms. DeAngelo’s
2 testimonies and analysis;
- 3 • Section IV – Responds to Mr. Patel;
- 4 • Section V – Responds to Ms. DeAngelo;
- 5 • Section VI – Responds to Mr. Bieber; and
- 6 • Section VII – Summarizes my conclusions and recommendations.

7 **II. UPDATED ANALYSIS**

8 **Q. HAVE YOU APPLIED YOUR MODELS IN THE SAME WAY AS DONE IN YOUR**
9 **DIRECT TESTIMONY?**

10 A. Yes, I have. However, in my direct testimony I excluded Middlesex Water Company’s
11 (“MSEX”) DCF result as it was below the yield an investor would have earned investing
12 in MSEX debt relative to their equity. In my updated analysis, the MSEX DCF result is
13 approximately 44 basis points above the prospective yield on MSEX debt. While it is
14 unlikely that 44 basis points reflects the risk premium an equity investor requires over
15 comparable debt, I have conservatively included MSEX’s DCF result in my updated
16 analysis.

17 In addition, while it is my position that Essential Utilities, Inc. (“Essential” or
18 “WTRG”) should be included in the proxy group (as will be discussed in response to Mr.
19 Patel), I present my updated analysis both including and excluding Essential.

20 **Q. WHAT ARE THE RESULTS OF YOUR COST OF COMMON EQUITY**
21 **ANALYSIS USING MORE RECENT DATA?**

22 A. Using data as of January 31, 2024, my updated results are presented in pages 2 and 3 of
23 Schedule MRH-1-R, and in Table 1, below.

Table 1: Summary of ROE Results²

	Including Essential		Excluding Essential	
Discounted Cash Flow ³	8.76%	8.97%	8.62%	8.45%
Midpoint	8.87%		8.53%	
Capital Asset Pricing Model ⁴	12.15%	12.14%	12.01%	12.00%
Midpoint	12.15%		12.01%	
Risk Premium Model	<u>10.80%</u>		<u>10.77%</u>	
Recommended Range Prior to the Application of Company-Specific Adjustments	10.00% - 11.00%		9.80% - 10.80%	
Size Premium	<u>0.60%</u>		<u>0.60%</u>	
Recommended Range Applicable to CUPA	10.60% - 11.60%		10.40% - 11.40%	
Recommended Return on Equity	10.60%		10.60%	

1 Given my updated cost of common equity analysis, I continue to recommend an ROE range
2 of 10.60 percent to 11.60 percent. Based on that range, I consider the 10.60 percent ROE
3 as requested by CUPA to be appropriate. Even when excluding Essential, 10.60 percent is
4 a conservative estimate of the required ROE for CUPA.

5 **III. GENERAL COMMENTS**

6 **Q. DO YOU HAVE ANY GENERAL COMMENTS REGARDING MR. PATEL’S AND**
7 **MS. DEANGELO’S TESTIMONIES AND ANALYSES?**

8 A. Yes, I do. As noted above, Mr. Patel and Ms. DeAngelo rely exclusively on their DCF
9 results, which result in understated ROEs.

² Schedule MRH-1-R, pages 2 and 3.

³ Mean and median results, respectively. Including Essential but excluding MSEX DCF results in an indicated mean and median DCF-based ROE of 9.32 percent and 9.50 percent, with an average of 9.41 percent.

⁴ Results based on current and projected interest rates, respectively.

1 **Q. DO YOU AGREE WITH THE JUSTIFICATIONS PROVIDED BY MR. PATEL**
2 **AND MS. DEANGELO IN RELYING EXCLUSIVELY ON THE DCF MODEL?**

3 A. No, I do not.

4 **Q. PLEASE SUMMARIZE MR. PATEL'S AND MS. DEANGELO'S POSITIONS**
5 **REGARDING THEIR EXCLUSIVE RELIANCE ON THE DCF MODEL.**

6 A. Mr. Patel recommends using the DCF method as the “primary method to determine the
7 cost of common equity”, providing the CAPM as a “comparison, not as a check, to the
8 DCF results.”⁵ In support of his position, Mr. Patel notes several alleged characteristics of
9 the DCF, including that: (1) the DCF method has the most widespread regulatory
10 acceptance and the Commission has historically relied mostly on the DCF, including as
11 recently as 2021;⁶ (2) it best reflects the most recent economic and capital market
12 conditions; (3) the DCF is appealing to investors as the use of a dividend yield and growth
13 rate recognize the time value of money and it is forward-looking; and (4) it is company and
14 industry specific.

15 Ms. DeAngelo states that she uses the CAPM method as a “check on the
16 reasonableness” of her DCF model.⁷ She similarly points to the Commission’s historical
17 use of the DCF model as its primary method in support of her position,⁸ as well as noting
18 “where the CAPM directly measures risk and acts a benchmark to determine the
19 reasonableness of an expected return...the DCF directly considers the time value of money,
20 providing an intrinsic value of the company, allowing for a more precise evaluation.”⁹

⁵ I&E Statement No. 2 at 17:12-14.

⁶ I&E Statement No. 2 at 17:14-17.

⁷ OCA Statement No. 3 at 15:10-11.

⁸ OCA Statement No. 3 at 9:11-12.

⁹ OCA Statement No. 3 at 15:18-21.

1 **Q. REGARDING REGULATORY ACCEPTANCE, HAS THE COMMISSION**
2 **SHIFTED ITS APPROACH AND CONSIDERED THE CAPM IN DETERMINING**
3 **THE ROE FOR WATER AND WASTEWATER UTILITIES?**

4 A. Yes, it has. As recently as January 18, 2024, the Commission authorized a 9.75 percent
5 ROE for Columbia Water Company (“Columbia Water”) utilizing the DCF and the CAPM
6 in their determination of that return. In that Order, the Commission stated the following:

7 Based on the record, we agree with the ALJs that it is appropriate to
8 consider the CAPM results to account for economic changes such as
9 those occurring currently, in addition to the DCF results, to
10 determine Columbia’s ROE. As the ALJs noted, the CAPM is more
11 responsive to changes in interest rates. R.D. at 59-60. While I&E did
12 use its CAPM as a comparison to its DCF result, I&E made no
13 CAPM based adjustment to its final ROE recommendation. I&E
14 M.B. at 23. Additionally, we agree with the ALJs’ comparison to
15 *Aqua 2022*, wherein we stated, as follows:

16 We are persuaded by the arguments of Aqua that the
17 ALJ erred by concluding I&E used its DCF *and*
18 CAPM results to determine Aqua’s ROE. I&E did
19 use its CAPM as a comparison to its DCF result,
20 however I&E made no CAPM based adjustment to
21 its final ROE recommendation. I&E M.B. at 47. As
22 Aqua points out, the U.S. economy is in a period of
23 high inflation. To help control rising inflation, the
24 Federal Open Market Committee has signaled that it
25 is ending its policies designed to maintain low
26 interest rates. Aqua Exc. At 9. The DCF model does
27 not directly account for interest rates, consequently it
28 is slow to respond to interest rate changes. However,
29 I&E’s CAPM model uses forecasted yields on 10-
30 year Treasury bonds, accordingly its methodology
31 captures forward looking changes in interest rates.¹⁰

32 It is also clear from the quote above that the Commission does not agree with Mr. Patel
33 and Ms. DeAngelo that the DCF provides a more accurate indication of the required return
34 during periods of interest rate uncertainty, which is occurring now, as discussed below.

¹⁰ PA PUC v. Columbia Water Company, R-2023-3040258, pp. 107-108 (Order entered January 18, 2024).

1 The Commission has relied on the CAPM in part to determine cost of common equity in
2 multiple recent rate decisions.

3 In addition, despite Mr. Patel's and Ms. DeAngelo's claims that the Commission
4 only recently shifted its preferences, in Docket Nos. R-2021-3027385 and R-2021-
5 3027386 concerning Aqua, the Commission stated:

6 Therefore, our methodology for determining Aqua's ROE shall
7 utilize both I&E's DCF and CAPM methodologies. As noted above,
8 the Commission recognizes the importance of informed judgment
9 and information provided by other ROE models. In the *2012 PPL*
10 *Order*, the Commission considered PPL's CAPM and RP methods,
11 tempered by informed judgment, instead of DCF-only results. We
12 conclude that methodologies other than the DCF can be used as a
13 check upon the reasonableness of the DCF derived ROE calculation.
14 Historically, we have relied primarily upon the DCF methodology
15 in arriving at ROE determinations and have utilized the results of
16 the CAPM as a check upon the reasonableness of the DCF derived
17 equity return. As such, where evidence based on other methods
18 suggests that the DCF-only results may understate the utility's ROE,
19 we will consider those other methods, to some degree, in
20 determining the appropriate range of reasonableness for our equity
21 return determination. In light of the above, we shall determine an
22 appropriate ROE for Aqua using informed judgement based on
23 I&E's DCF and CAPM methodologies.¹¹

24 As the quote above indicates, the Commission had begun to recognize the benefits of
25 including multiple models even back in 2012.¹²

26 **Q. HAS ANOTHER REGULATORY COMMISSION REACHED A SIMILAR**
27 **CONCLUSION REGARDING THE BENEFITS PROVIDED BY THE CAPM**

¹¹ *Pa. PUC v. Aqua Pennsylvania, Inc.*, Docket Nos. R-2021-3027385 & R-2021-3027386, pp. 154-155 (Order entered May 16, 2022).

¹² The Commission also applied multiple models in Docket No. R-2013-2360798, Opinion and Order, at 43 (Order Entered January 23, 2014) and Docket No. R-2014-2402324 pp. 30, 35 (Order Entered January 28, 2015).

1 **DURING TIMES OF UNCERTAINTY SURROUNDING INTEREST RATES AND**
2 **INFLATION?**

3 A. Yes, it has. The Massachusetts Department of Public Utilities also came to a similar
4 conclusion as it relates to the impacts of long-term interest rates, which are a direct input
5 in the CAPM:

6 The Department recently considered the relationship between low
7 interest rates and utility stock prices over the last several years and
8 whether a projected increase in long-term interest rates caused the
9 DCF analysis to understate the cost of equity. D.P.U. 20-120, at 416-
10 419. The Department found that, although utility stocks had
11 increased above historic levels in conjunction with low interest
12 rates, the evidence in that proceeding that long-term interest rates
13 would change was speculative. D.P.U. 20-120, at 417-419. In this
14 proceeding, the record is clear that long-term interest rates have
15 increased compared to the period of time from which the parties
16 derived the dividend yields used in the DCF analyses (Exh. ES-
17 VVR-Rebutal-1, at 23-26; Tr. 14, at 1463). We also have considered
18 the Attorney General’s evidence of investors forecasting that utility
19 stocks will retain their high valuations in the near term (Tr. 14, at
20 1449-1452; RR-DPU-48). Based on the foregoing evidence, the
21 Department finds that there is greater certainty that the DCF results
22 understate the Company’s cost of equity.¹³

23 **Q. DOES MR. PATEL AGREE WITH THE COMMISSION’S REASONS FOR**
24 **APPLYING THE CAPM IN THE COLUMBIA WATER CASE?**

25 A. No, he does not. Mr. Patel disagrees with “the Commission’s basis (current inflation and
26 interest rates) for determining Columbia Water’s ROE of 9.75%.”¹⁴ In doing so, Mr. Patel
27 notes that Federal Reserve (the “Fed”) Chairman Powell has indicated that inflation is

¹³ The Commonwealth of Massachusetts Department of Public Utilities, D.P.U. 22-22, Petition of
NSTAR Electric Company, doing business as Eversource Energy, pursuant to G.L. c. 164, § 94 and 220
CMR 5.00, for Approval of a General Increase in Base Distribution Rates for Electric Service and a
Performance Based Ratemaking Plan, November 30, 2022, p. 385-386; emphasis added.

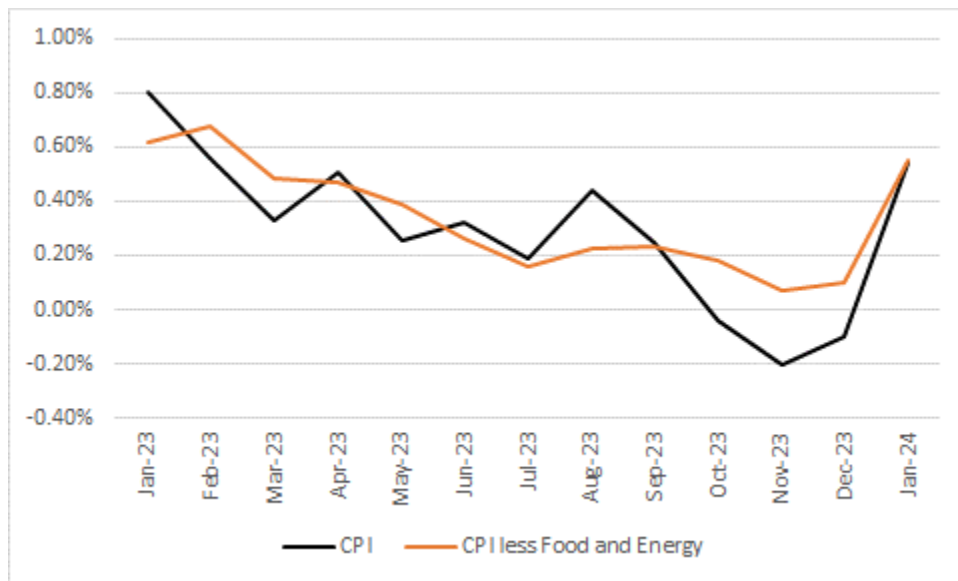
¹⁴ I&E Statement No. 2 at 24:11-12.

1 reaching the 2.0 percent level, and that economic forecasts call for inflation to reach at or
2 near 2.0 percent by the second quarter of 2024.¹⁵

3 **Q. IS IT ACCURATE TO CONCLUDE THAT INFLATION HAS BEEN BROUGHT**
4 **UNDER CONTROL AS IMPLIED BY MR. PATEL?**

5 A. No, it is not. On December 13, 2023, the date of Mr. Powell’s statement cited by Mr. Patel,
6 the 30-year Treasury yield closed at 4.19 percent. Since then, however: 1) 30-year
7 Treasury yields have increased to approximately 4.49 percent as of February 21, 2024,
8 indicating investors are less certain the Fed has been successful in lowering inflation; and
9 2) economic data has caused increased uncertainty regarding the Fed’s efforts to control
10 inflation. Most notably, the Consumer Price Index (“CPI”) both with and without food and
11 energy *increased* on a monthly basis, as shown in Chart 1:

Chart 1: Monthly Change in CPI¹⁶



12

¹⁵ I&E Statement No. 2 at 25:9-15.

¹⁶ Source: Bureau of Labor Statistics

1 In addition, in its January 31st press release in which the Fed’s kept its benchmark
2 interest rate steady at 5.25 percent to 5.50 percent, the Fed noted that the “Committee does
3 not expect it will be appropriate to reduce the target range until it has gained greater
4 confidence that inflation is moving sustainably toward 2 percent.”¹⁷ Given data from the
5 market, in connection with the position of the Fed, Mr. Patel’s position regarding interest
6 rates and inflation is incorrect.

7 **Q. IS THERE ADDITIONAL EVIDENCE THAT CASTS DOUBT ON THE DCF**
8 **MODEL’S ABILITY TO REFLECT THE INVESTOR REQUIRED RETURN FOR**
9 **UTILITIES AT THIS TIME?**

10 A. Yes, there is. When market value exceeds book value (as shown in Chart 2 below), the
11 DCF understates the investor required return. As Morin states:

12 The third and perhaps most important reason for caution and
13 skepticism is that application of the DCF model produces estimates
14 of common equity cost that are consistent with investors’ expected
15 return only when stock price and book value are reasonably similar,
16 that is, when the M/B is close to unity. As shown below, application
17 of the standard DCF model to utility stocks understates the
18 investor’s expected return when the M/B ratio of a given stock
19 exceeds unity. This was particularly relevant in the capital market
20 environment of the early 2020s when utility stocks are trading at
21 M/B ratios well above unity and have been for nearly two decades.
22 The converse is also true, that is, the DCF model overstates the
23 investor’s return when the stock’s M/B ratio is less than unity. The
24 reason for the distortion is that the DCF market return is applied to
25 a book value rate base by the regulator, that is, a utility’s earnings
26 are limited to earnings on a book value rate base¹⁸.

27 Table 2 below illustrates this scenario:

¹⁷ Federal Reserve Press Release, January 31, 2024.

¹⁸ Roger A. Morin, Modern Regulatory Finance, Public Utilities Reports, Inc., 2021, at 481-482. (“Morin”)

Table 2: DCF Return When Market-to-Book is Greater Than One¹⁹

Market-to-Book Ratio	1.50x	1.00x
Market Value	\$150	\$100
Dividend Yield	2.50%	2.50%
Annual Dividend	\$3.75	\$2.50
Growth Rate	7.50%	7.50%
Capital Appreciation	\$11.25	\$7.50
Total Return	\$15.00	\$10.00

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What Table 2 demonstrates is that an investor that calculates a required return of 10 percent on \$150, or \$15.00, will only experience a return of \$10.00 when market-to-book is 1.50 times (i.e., applying 10 percent to \$100).²⁰ One can think of it simply as requiring a return of 10 percent on \$150 versus a return of 10 percent on \$100, which are not the same as shown in Table 2. But the DCF model takes the return needed on \$150 and applies it to \$100 when market value is greater than book value. Clearly the DCF model is subject to limitations, as are all models, which is why I recommend the Commission not exclusively rely on one model. Especially when that model has been shown to be problematic given current market data.²¹

Q. HAVE THE MARKET VALUES OF MR. PATEL’S AND MS. DEANGELO’S PROXY GROUPS CONSISTENTLY EXCEEDED THEIR BOOK VALUES?

A. Yes, they have. As shown in Chart 2 below, the market-to-book (“M/B”) ratios of Mr. Patel’s and Ms. DeAngelo’s combined proxy group has exceeded unity over the past ten

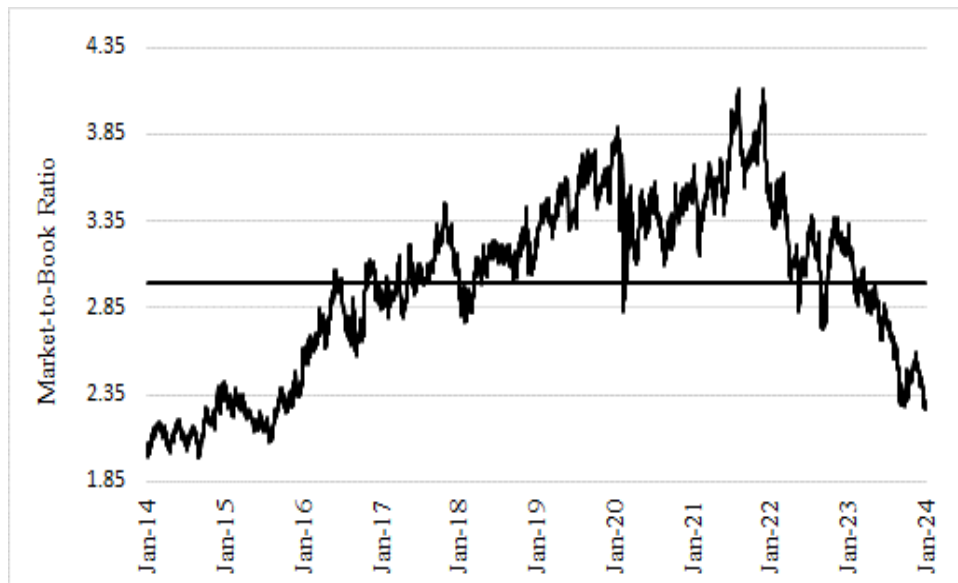
¹⁹ Values are illustrative.

²⁰ \$100 represents the equity portion of rate base, which is calculated based on book value. The market has theoretically placed a value of \$150 on that book value though and is expecting the return of \$15.

²¹ The Commission has previously recognized the tendency of the DCF to understate the investor required return; see, Docket Nos. R-00049862, et al. and Pa. PUC v. PPL Gas Utilities Corporation, Docket No. R-00061398, PDF page 68 (Order Entered June 10, 2009)

1 years, averaging approximately 2.99 times book value and currently at 2.26 times book
 2 value. This indicates that the DCF model results are currently and have consistently
 3 understated the required return on the book value on which rates are set.

4 **Chart 2: Market-to-Book Ratios of Mr. Patel's and Ms. DeAngelo's Combined Proxy**
 5 **Group Compared with Average Since 2014²²**



6
 7 **Q. DO YOU AGREE WITH MR. PATEL THAT THE DCF IS THE PRIMARY**
 8 **METHOD TO CAPTURE INDUSTRY SPECIFIC RISK?**

9 A. No, I do not. The CAPM and RPM are also appropriate methodologies for capturing utility
 10 and industry specific risk. For one, Beta coefficients are utility specific as noted by Mr.
 11 Patel,²³ but in his opinion that aspect is nullified by his concerns with the CAPM as will
 12 be discussed more in depth below. Second, the RPM I apply is also utility and industry
 13 specific.

²² Source: S&P Capital IQ.

²³ I&E Statement No. 2 at 19:1-4

1 **Q. PLEASE BRIEFLY EXPLAIN YOUR APPLICATION OF THE RPM.**

2 A. I apply the RPM in two ways: (1) I rely on required return for the S&P Utilities Index based
3 on the DCF model and CAPM, and utility bond yields; and (2) I rely on authorized returns
4 for water and wastewater utilities and utility bond yields. Both approaches are utility and
5 industry specific and are forward-looking.²⁴

6 **Q. DO YOU AGREE WITH MS. DEANGELO'S POSITION THAT THE DCF IS**
7 **MORE PRECISE THAN THE CAPM?**

8 A. No, I do not. First, as noted above, the DCF model understates the required ROE given
9 current market conditions. Second, and notwithstanding the above, precision can only be
10 measured in hindsight. The ROE is measured on a forward-looking basis, and it changes
11 in response to multiple factors simultaneously. There is simply no way to determine
12 whether one model is more precise, which is why neither Ms. DeAngelo, Mr. Patel, nor
13 myself present evidence that would allow one to conclude that any one model is superior
14 to any other one model. That is why the investment community relies on multiple cost of
15 common equity models, because there is no way to know which model is accurately
16 reflecting the investor required return at any given time.

17 **Q. DOES ACADEMIC AND FINANCIAL LITERATURE SUPPORT THE USE OF**
18 **MULTIPLE MODELS, SUCH AS THE CAPM AND RPM, AND AS CONSISTENT**
19 **WITH THE RECENT COMMISSION PRECEDENT NOTED ABOVE?**

20 A. Yes, it does. Morin states:

21 Each methodology requires the exercise of considerable judgment
22 on the reasonableness of the assumptions underlying the
23 methodology and on the reasonableness of the proxies used to
24 validate a theory. The inability of the DCF model to account for
25 changes in relative market valuation, discussed below, is a vivid

²⁴ See, CUPA Statement No. 8 at 20:1-29:8.

1 example of the potential shortcomings of the DCF model when
2 applied to a given company. Similarly, the inability of the CAPM
3 to account for variables that affect security returns other than beta
4 tarnishes its use.

5 **No one individual method provides the necessary level of**
6 **precision for determining a fair return, but each method**
7 **provides useful evidence to facilitate the exercise of an informed**
8 **judgment.** Reliance on any single method or preset formula is
9 inappropriate when dealing with investor expectations because of
10 possible measurement difficulties and vagaries in individual
11 companies' market data. (emphasis added)

12 * * *

13 There is ample academic support in the financial literature for the
14 need to rely upon several financial models in arriving at a
15 recommended common equity cost rate. Professor Eugene
16 Brigham, a widely respected scholar and finance academician,
17 asserts ^(footnote omitted):

18 *Three methods typically are used: (1) the Capital*
19 *Asset Pricing Model (CAPM), (2) the discounted*
20 *cash flow (DCF) method, and (3) the bond-yield-*
21 *plus-risk-premium approach. **These methods are***
22 ***not mutually exclusive – no method dominates the***
23 ***others, and all are subject to error when used in***
24 *practice. Therefore, when faced with the task of*
25 *estimating a company's cost of equity, we generally*
26 *use all three methods and then choose among them*
27 *on the basis of our confidence in the data used for*
28 *each in the specific case at hand. (italics in original)*
29 *(emphasis added)*

30 Another prominent finance scholar, Professor Stewart Myers, in an
31 early pioneering article on regulatory finance, stated^(footnote omitted):

32 *Use more than one model when you can. Because*
33 *estimating the opportunity cost of capital is difficult,*
34 ***only a fool throws away useful information.** That*
35 *means you should not use any one model or measure*
36 *mechanically and exclusively. Beta is helpful as one*
37 *tool in a kit, to be used in parallel with DCF models*
38 *or other techniques for interpreting capital market*
39 *data. (italics in original) (emphasis added)*

40 * * *

1 Reliance on multiple tests recognizes that no single methodology
2 produces a precise definitive estimate of the cost of equity. As stated
3 in Bonbright, Danielsen, and Kamerschen (1988), '*no single or*
4 *group test or technique is conclusive.*' (italics in original)

5 * * *

6 **While it is certainly appropriate to use the DCF methodology to**
7 **estimate the cost of equity, there is no proof that the DCF**
8 **produces a more accurate estimate of the cost of equity than**
9 **other methodologies.** Sole reliance on the DCF model ignores the
10 capital market evidence and financial theory formalized in the
11 CAPM and other risk premium methods. **The DCF model is one**
12 **of many tools to be employed in conjunction with other methods**
13 **to estimate the cost of equity.** It is not a superior methodology that
14 supplants other financial theory and market evidence. The broad
15 usage of the DCF methodology in regulatory proceedings in contrast
16 to its virtual disappearance in academic textbooks does not make it
17 superior to other methods. The same is true of the Risk Premium
18 and CAPM methodologies. (emphasis added)²⁵

19 Finally, Brigham and Gapenski note:

20 In practical work, *it is often best to use all three methods* – CAPM,
21 bond yield plus risk premium, and DCF – and then apply judgment
22 when the methods produce different results. People experienced in
23 estimating equity capital costs recognize that both careful analysis
24 and some very fine judgments are required. It would be nice to
25 pretend that these judgments are unnecessary and to specify an easy,
26 precise way of determining the exact cost of equity capital.
27 Unfortunately, this is not possible. Finance is in large part a matter
28 of judgment, and we simply must face this fact. (italics in original)²⁶

29 In the academic literature cited above, three methods are consistently mentioned: the DCF,
30 CAPM, and the RPM, all of which I used in my analyses.

31 **Q. DO FIRMS USE MULTIPLE COMMON EQUITY MODELS, INCLUDING THE**
32 **CAPM IN THEIR INTERNAL ANALYSES?**

33 A. Yes, they do. Brigham and Daves state:

²⁵ Roger A. Morin, Modern Regulatory Finance, Public Utilities Reports, Inc., 2021, at 476-479. (“Morin”)
²⁶ Eugene F. Brigham and Louis C. Gapenski, Financial Management – Theory and Practice, 4th Ed. (The Dryden Press, 1985) at 256.

1 Recent surveys found that the CAPM approach is by far the most
2 widely used method. Although most firms use more than one
3 method, almost 74 percent of respondents in one survey, and 85
4 percent in the other, used the CAPM. This is in sharp contrast to a
5 1982 survey which found that only 30 percent of respondents used
6 the CAPM. Approximately 16 percent now use the CF, down from
7 31 percent in 1982. The bond yield plus risk premium is used
8 primarily by companies that aren't publicly traded.

9 People experienced in estimating the cost of equity recognize that
10 both careful analysis and sound judgment are required. It would be
11 nice to pretend that judgment is unnecessary and to specify an easy,
12 precise way of determining the exact cost of equity capital.
13 Unfortunately, this is not possible – finance is in large part a matter
14 of judgment, and we simply must face that fact.²⁷

15 This excerpt establishes four points: (1) most firms use multiple models; (2) the use of the
16 CAPM is prevalent by firms in internal decision-making; (3) the importance of the DCF
17 model in the decision-making process for firms has waned over time; and (4) regardless of
18 which models one uses, judgment is the key ingredient in determining the cost of equity
19 capital.

20 Further to this point, the Chartered Financial Analysts (“CFA”) Institute notes on
21 their website that the CAPM is “the approach most commonly used to calculate the cost of
22 equity” and “an alternative to the CAPM is the bond yield plus risk premium approach.”²⁸
23 Because the cost of common equity approved in this instance must reflect the required
24 returns of the entire investment community, the Commission should also consider the
25 results of the CAPM and the Risk Premium (the CAPM is a risk premium-based model) in
26 its final determination.

²⁷ Eugene F. Brigham, Phillip R. Daves, *Intermediate Financial Management*, 332-333 (Thomson Southwestern, 9th ed. 2007) (footnotes omitted) (“Brigham and Daves”).

²⁸ <https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/cost-capital>

1 **Q. PLEASE SUMMARIZE YOUR POSITION AS IT RELATES TO THE**
2 **EXCLUSIVE RELIANCE ON THE DCF MODEL.**

3 A. It is clear from the evidence that one should not rely exclusively on the DCF model. As
4 noted in my direct testimony,²⁹ all models have strengths and weaknesses, and it is
5 inconsistent with financial theory to state that any one model at any one time reflects the
6 entire market. The Commission has correctly recognized that one model cannot fully
7 reflect the entirety of investor expectations and I recommend the Commission continue to
8 rely on multiple analytical models in determining the ROE for CUPA.

9 **IV. RESPONSE TO I&E WITNESS PATEL**

10 **Q. PLEASE SUMMARIZE MR. PATEL'S TESTIMONY.**

11 A. Mr. Patel recommends the Commission authorize an ROE of 8.45 percent based solely on
12 the DCF model. Mr. Patel also provides a CAPM result of 10.44 percent as a "comparison,
13 not as a check, to the DCF results."³⁰ Mr. Patel accepts the Company's capital structure
14 and cost of debt.³¹

15 **Q. DO YOU HAVE ANY SPECIFIC CONCERNS WITH MR. PATEL'S**
16 **TESTIMONY?**

17 A. Yes, I do. I have several concerns with Mr. Patel's analysis and recommendations,
18 including: (1) his discussion of the rate impacts based on applying the CAPM; (2) his
19 exclusion of Essential from his proxy group; (3) the weight he applies to his DCF model
20 result; (4) his application of the DCF model; (5) his application of the CAPM; and (6) his
21 failure to account for CUPA's small size. Because I have addressed item (3) previously, I

²⁹ CUPA Statement No. 8 at 7:2-3.

³⁰ I&E Statement No. 2 at 17:14.

³¹ I&E Statement No. 2 at 6:4-9.

1 will not repeat that discussion here. I will respond to the remaining items in turn below. In
2 addition to the above, I will also address Mr. Patel's critiques of my testimony and analyses.

3 **a. Rate Impacts**

4 **Q. PLEASE SUMMARIZE MR. PATEL'S POSITION REGARDING THE RATE**
5 **IMPACT OF RELYING ON THE CAPM.**

6 A. Mr. Patel notes that ratepayers would experience a cumulative impact of approximately
7 \$443,853 if the Commission set the ROE based on his CAPM and not his DCF, which is a
8 difference of 199 basis points.³²

9 **Q. IS MR. PATEL'S POSITION RELEVANT?**

10 A. No, it is not. The determination of the investor required ROE is based on a complete and
11 thorough analysis of market data. Mr. Patel is instead focusing on the difference between
12 the DCF and CAPM from different time periods. He does not present any analytical
13 conclusion relating how that difference impacts the investor required return because there
14 is no appropriate conclusion to be had. Analytical models will vary over time, but what is
15 interesting is to study I&E's models across the three cases (Aqua PA, Columbia, and this
16 proceeding) and, subsequently, over the last two years approximately. I&E's DCF and
17 CAPM results for those three cases is shown in Table 3 below:

³² I&E Statement No. 2, at 34:1-17-36:1-4.

Table 3: I&E DCF and CAPM Results Over Time

	DCF	CAPM
Aqua PA (late 2021) ³³	8.90%	9.89%
Columbia (early-mid 2023) ³⁴	7.84%	11.09%
CUPA (late 2023) ³⁵	8.45%	10.44%

1 An appropriate observation based on Table 3 is to recognize that the results of both
2 models vary over time in response to changing market conditions. While we cannot
3 definitively say that one model is more accurate than the other, at the least we can say that
4 they both are tools that reflect investor's changing perceptions over time. Applying both
5 models therefore provides an analyst with more data in which to determine the appropriate
6 ROE.

7 **Q. PLEASE NOW RESPOND SPECIFICALLY TO MR. PATEL'S DISCUSSION OF**
8 **THE 199-BASIS POINT RATE IMPACT?**

9 A. Notwithstanding the discussion above regarding the relevance of Mr. Patel's concern, my
10 concern is that Mr. Patel is not focused on the negative impact a below market return, such
11 as his, will have on both investors and customers. The reason why Mr. Patel's
12 recommended ROE hurts both CUPA and its customers (i.e., not in the public interest) is
13 because the low ROE restricts capital investments to reactive measures (e.g., only replacing
14 failing assets) or half-measures (e.g., partially maintaining an aged asset).

15 From a practical perspective, a fair return enables a utility to attract adequate capital
16 that can be employed to deliver value to customers. For example, a water utility wishing
17 to make significant upgrades to its system will eventually require additional capital. But if

³³ *Pa. PUC v. Aqua Pennsylvania, Inc.*, Docket Nos. R-2021-3027385 & R-2021-3027386, p. 178 (Order entered May 16, 2022).

³⁴ I&E Statement No. 2 at 36:17.

³⁵ I&E Statement No. 2 at 34:4-5.

1 the return investors can expect is below market (i.e., what is required), the utility will have
2 trouble raising funds. This will either constrain the utility's ability to maintain a minimum
3 but necessary level of investment or require them to raise capital at a higher capital cost.
4 Capital costs will be higher as there is less certainty that funds invested will earn the
5 required return and/or because the amount needed will be significantly greater, as the utility
6 was not able to proactively mitigate issues. One can think of it like maintaining a car; it is
7 better to change the oil regularly at a reasonable price to prolong the life of the engine,
8 rather than avoiding short term costs and having to replace the entire engine at a
9 significantly higher cost later.

10 Mr. Patel's position is the latter, and I assume this is not his goal. However, by
11 focusing on the rate impact and not evidence derived from multiple models, he risks
12 creating the situation he is trying to avoid.

13 **b. Mr. Patel's Proxy Group**

14 **Q. DO YOU DISAGREE WITH MR. PATEL'S PROXY GROUP?**

15 A. Yes, I do. Mr. Patel should include Essential in his proxy group. In excluding Essential,
16 Mr. Patel relied on his selection criterion that required at least 50 percent of revenues be
17 attributable to regulated water operations.³⁶ Mr. Patel's revenue criteria is based on his
18 position that revenues best reflect the cash-flow of a business.³⁷

19 **Q. DO YOU AGREE WITH MR. PATEL'S PROXY GROUP SELECTION CRITERIA**
20 **AND SUBSEQUENT EXCLUSION OF ESSENTIAL?**

21 A. No, I do not. I disagree with his criterion that revenues are representative of the operations
22 of a business. As Mr. Patel notes, "the financial community relies more on measures of

³⁶ I&E Statement No. 2 at 11:2-5.

³⁷ I&E Statement No. 2 at 11:4-14.

1 net operating income,”³⁸ which indicates that it is far more likely to be relied on in making
 2 investment decisions, which I agree with.³⁹ Therefore, I will focus the rest of this
 3 discussion on whether the revenues received by Essential are more representative of a
 4 natural gas utility or a water utility.

5 **Q. HAVE YOU CONDUCTED AN ANALYSIS OF ESSENTIAL’S REVENUES?**

6 A. Yes, I have. I have reviewed Essential’s revenues since 2021, representing the most recent
 7 years in which natural gas operations were part of the company. The results are shown in
 8 Table 4 below.

9 **Table 4: Essential Utilities, Inc’s. Regulated Water Revenues**⁴⁰

	2023 Q1-Q3	2022	2021
Regulated Water	\$871,563	\$1,082,972	\$980,203
Regulated Gas	<u>\$675,076</u>	<u>\$1,143,362</u>	<u>\$859,902</u>
Total Revenue	\$1,574,405	\$2,288,032	\$1,878,144
% Regulated Water	55.36%	47.33%	52.19%

10 As shown in Table 4 above, 2022 was the only year with revenues from regulated water
 11 operations falling slightly below 50 percent of the total.⁴¹

12 **Q. WAS THE 2022 INCREASE IN GAS REVENUES ATTRIBUTABLE TO A SHIFT**
 13 **IN THE BUSINESS MIX OF ESSENTIAL?**

14 A. No, it was not. According to Essential’s 2022 Form 10-K, “[t]he price of natural gas
 15 substantially increased and resulted in the significant increase in the revenue and expenses
 16 of [Essential’s] Regulated Natural Gas business in 2022, as compared to last year”. This

³⁸ I&E Statement No. 2 at 11:9-10.

³⁹ I&E Statement No. 2 at 11:9-10. Essential’s 2022 net operating income attributable to regulated water operations is 60.93 percent, see, Essential Utilities, Inc. 2022 SEC Form 10-K, at PDF page 120. Net operating income calculated by adding net income and interest.

⁴⁰ Source: WTRG SEC Filings.

⁴¹ WTRG 2022 Form 10-K at 41.

1 resulted in the increase of the percentage of revenues coming from natural gas operations
2 in 2022, but those revenues cannot be said to represent cash-flows to the company as it
3 does not reflect a change in the business mix of Essential, but rather it was caused by an
4 increase in a pass-through cost. Subsequently, as shown in Table 4, however, revenues
5 coming from the regulated water operations make up 55.36 percent of the total revenues
6 for the first three quarters of 2023 (the most recently available data), meeting Mr. Patel's
7 threshold for inclusion in his proxy group. Given Essential has not shifted its business mix
8 to the extent that it should be considered a natural gas utility, it should not be excluded
9 from Mr. Patel's proxy group.

10 **Q. DOES THE FINANCIAL COMMUNITY CONTINUE TO RECOGNIZE**
11 **ESSENTIAL AS A WATER UTILITY?**

12 A. Yes, it does. *Value Line* continues to cover Essential as part of the Water Utility industry,
13 and Zacks recognizes Essential as part of the Utility - Water Supply group. In addition,
14 *Value Line* also recognized that the change in revenues attributable to natural gas
15 operations was not reflective of a change in business mix: "It should be noted that not all
16 revenue is the same in the utility section... When gas is cheaper in the open market, a utility
17 buys it and sells the gas to clients at the same price. So, it is just a pass-through revenue
18 that doesn't impact net income."⁴² Considering all of the above, Essential would be
19 appropriate for inclusion in a water utility proxy group.

⁴² *Value Line Investment Survey*, WTRG, January 5, 2024.

1 **Q. NOTWITHSTANDING YOUR CONCERNS, HAVE YOU PRESENTED AN**
2 **ALTERNATIVE ANALYSIS EXCLUDING ESSENTIAL FROM YOUR PROXY**
3 **GROUP?**

4 A. Yes, I have. As set forth in Table 1 of my rebuttal testimony, I have performed an
5 alternative analysis that excludes Essential from my proxy group. Based on that analysis I
6 continue to support an ROE of 10.60 percent for CUPA.

7 **c. Mr. Patel's Application of the DCF Model**

8 **Q. PLEASE SUMMARIZE MR. PATEL'S DCF MODEL AND RESULTS.**

9 A. Mr. Patel calculates an indicated cost of common equity of 8.45 percent based on the
10 average dividend yield of 2.15 percent and average growth rate of 6.30 percent.⁴³ In
11 calculating the average dividend yield Mr. Patel gives equal weight to the yield on spot
12 prices as of January 3, 2024, and the yield based on the average of the 52-week high and
13 low prices, using data from Barrons and *Value Line*.⁴⁴ The average growth rate is based on
14 projected analyst earnings per share ("EPS") growth rates from Yahoo! Finance, Zacks,
15 and Value Line.⁴⁵

16 **Q. WHAT ARE YOUR SPECIFIC CONCERNS WITH MR. PATEL'S DCF MODEL**
17 **AND THE INDICATED RESULTS?**

18 A. I have two concerns with Mr. Patel's DCF model and the results, including: (1) his reliance
19 on the 52-week high and low prices; and (2) the exclusion of Essential's indicated DCF
20 result. I have addressed the exclusion of Essential from Mr. Patel's proxy group and will
21 not repeat that discussion in this section.

⁴³ I&E Exhibit No.2, Schedule 7.

⁴⁴ I&E Exhibit No.2, Schedule 5.

⁴⁵ I&E Exhibit No.2, Schedule 6.

1 **Q. WHY DO YOU DISAGREE WITH THE 52-WEEK HIGH AND LOW PRICES**
2 **APPLIED BY MR. PATEL?**

3 A. I disagree with the 52-week high and low prices because they do not reflect current market
4 conditions. In the case of American Water Works, Inc. the high price used by Mr. Patel
5 occurred on February 2, 2023, and the low price on October 23, 2023.⁴⁶ On February 2,
6 2023, the Fed raised its benchmark rate to 4.50 percent to 4.75 percent, and it subsequently
7 raised it three more times by July 2023 to its current level of 5.25 percent to 5.50 percent.
8 Mr. Patel focuses on the implications of the Fed's rate decisions in his Direct Testimony
9 as it relates to current market conditions, yet certain inputs to his DCF do not represent the
10 current state of the market.

11 Therefore, to reflect current market conditions, I recommend Mr. Patel rely solely
12 on spot prices, or a more recent average, such as the 30-day average I rely on. That said,
13 to ensure the spot prices are not reflective of anomalous conditions, I conducted an analysis
14 which showed that the spot prices for Mr. Patel's proxy group lie within 2 standard
15 deviations from the 30- and 90-day averages and do not represent anomalies.

16 **Q. WHAT IS THE INDICATED DCF RESULT BASED ON THE SPOT DIVIDEND**
17 **YIELD AND INCLUDING ESSENTIAL?**

18 A. After excluding the dividend yields based on the 52-week high and low prices and
19 including the indicated DCF result of Essential, the mean DCF result for Mr. Patel is 8.69
20 percent, as shown on Schedule MRH-2-R.⁴⁷

⁴⁶ Of all the 52-week high prices applied by Mr. Patel, the most recent occurred February 6, 2023; of the 52-week low prices, the most recent occurred November 13, 2023. Source: Yahoo! Finance.

⁴⁷ Excluding Essential results in an updated DCF result of 8.54 percent.

1 **d. Mr. Patel's Application of the CAPM**

2 **Q. PLEASE SUMMARIZE MR. PATEL'S CAPM AND RESULTS.**

3 A. In determining his CAPM result of 10.44 percent, Mr. Patel relies on a forecasted 10-year
4 Treasury bond yield of 4.00 percent, a market return of 12.05 percent, and *Value Line* Beta
5 coefficients.⁴⁸ The risk-free rate is based on the average forecast of 10-year Treasury bond
6 yield for the first through the fourth quarter of 2024 and 2025-2029 from *Blue Chip*
7 *Financial Forecasts* ("*Blue Chip*").⁴⁹

8 **Q. DO YOU HAVE ANY CONCERNS WITH MR. PATEL'S CAPM?**

9 A. Yes, I do. My primary issues include: (1) his estimate of the risk-free rate, which (a)
10 improperly relies on the projected 10-year Treasury bond yield and (b) fails to incorporate
11 the longest forecast available from *Blue Chip*; and (2) his failure to conduct an Empirical
12 CAPM ("ECAPM").

13 **Q. IS THE USE OF 10-YEAR TREASURY BOND AS A RISK-FREE RATE**
14 **APPROPRIATE FOR COST OF CAPITAL PURPOSES?**

15 A. No, it is not. It is incorrect to use intermediate Treasury bonds as the life of the risk-free
16 rate used in the CAPM because such does not match the life of the underlying investment.

17 As noted by Morningstar:

18 The traditional thinking regarding the time horizon of the chosen
19 Treasury security is that it should match the time horizon of
20 whatever is being valued. When valuing a business that is being
21 treated as a going concern, the appropriate Treasury yield should be
22 that of a long-term Treasury bond. Note that the horizon is a
23 function of the investment, not the investor. If an investor plans to
24 hold stock in a company for only five years, the yield on a five-year

⁴⁸ I&E Statement No. 2 at 30-32.

⁴⁹ I&E Exhibit No. 2, Schedule 9.

1 Treasury note would not be appropriate since the company will
2 continue to exist beyond those five years.⁵⁰

3 Morin also confirms this when he states:

4 [b]ecause common stock is a long-term investment and because the
5 cash flows to investors in the form of dividends last indefinitely, the
6 yield on very long-term government bonds, namely, the yield on 30-
7 year Treasury bonds, is the best measure of the risk-free rate for use
8 in the CAPM ^(footnote omitted)... The expected common stock return is
9 based on long-term cash flows, regardless of an individual's holding
10 time period.⁵¹

11 Similarly, Pratt and Grabowski note: "In theory, when determining the risk-free rate and
12 the matching ERP you should be matching the risk-free security and the ERP with the
13 period in which the investment cash flows are expected."⁵² As a practical matter, equity
14 securities represent a perpetual claim on cash flows; 30-year Treasury bonds are the
15 longest-maturity securities available to match that perpetual claim. Mr. Patel's use of a
16 medium-term Treasury bond does not match the life of the assets being valued. The use
17 of a 30-year Treasury bond is the more appropriate risk-free rate.

18 **Q. DO YOU AGREE WITH MR. PATEL'S CLAIM THAT LONG-TERM**
19 **GOVERNMENT BONDS ARE SUBJECT TO MATURITY RISK AND RISKS**
20 **ASSOCIATED WITH UNEXPECTED INFLATION?**⁵³

21 A. No, I do not. First, if a long-term Treasury bond is held to maturity, there is no risk (the
22 investor will get the stated coupon rate and principal at the end). Second, I reviewed the
23 90-day Coefficient of Variation ("CoV")⁵⁴ of ten-year and 30-year Treasury yields since

⁵⁰ Morningstar, Inc., 2013 Ibbotson Stocks, Bonds, Bills and Inflation Valuation Yearbook, at 44.

⁵¹ Morin, at 169.

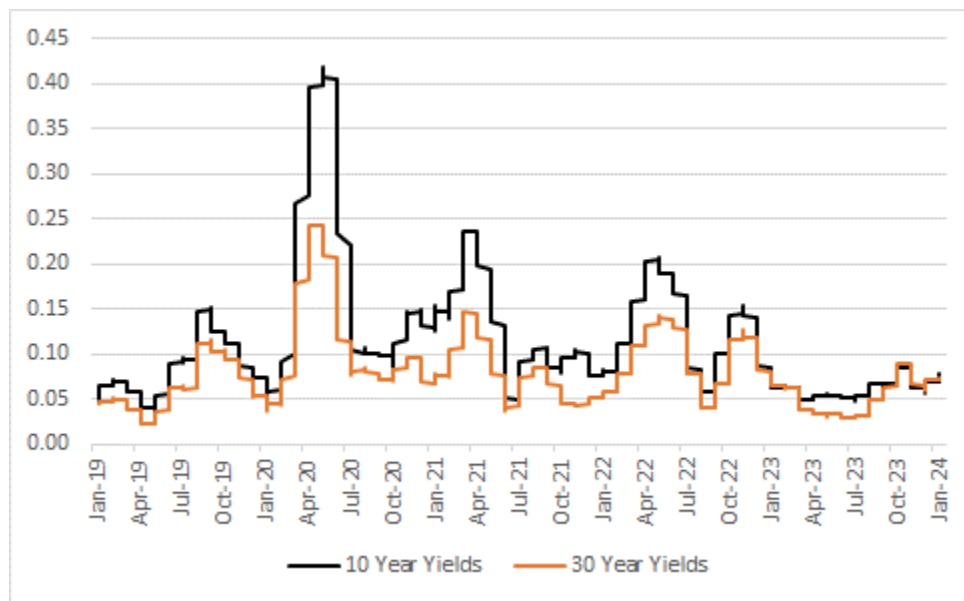
⁵² Shannon Pratt and Roger Grabowski, Cost of Capital: Applications and Examples, 3rd Ed. (Hoboken, NJ: John Wiley & Sons, Inc., 2008), at 92. "ERP" is the Equity Risk Premium.

⁵³ I&E Statement No. 2 at 31:8-9.

⁵⁴ The Coefficient of Variation, which is a measure of relative volatility, equals the standard deviation divided by the average.

1 2019 to determine which has been more volatile during that period. As shown in Chart 3
 2 below, the CoV of ten-year yields has almost consistently been above those of 30-year
 3 yields. More importantly, in response to the unexpected inflation of the last two years, ten-
 4 year yields were more volatile as compared to 30-year yields, contrary to Mr. Patel's
 5 conclusion.

6 **Chart 3: Coefficient of Variation of 10-Year and 30-Year Treasury Yields⁵⁵**



7
 8 **Q. PLEASE DISCUSS YOUR OTHER CONCERN WITH MR. PATEL'S**
 9 **PROJECTED RISK-FREE RATE.**

10 A. Mr. Patel incorporates forecasts for the four quarter of 2024 and the period 2025-2029,
 11 even though forecasts published by *Blue Chip* used by Mr. Patel include the first two
 12 quarters of 2025 as well as the period 2030-2034. I disagree with his calculation of the risk-
 13 free rate because not incorporating the longest projection available is inconsistent with the

⁵⁵ Source: Bloomberg Professional

1 theory of the DCF model in which there is an assumption that the investment horizon goes
2 to perpetuity, creating a mismatch.

3 **Q. DOES MR. PATEL INCLUDE ECAPM IN HIS ANALYSIS?**

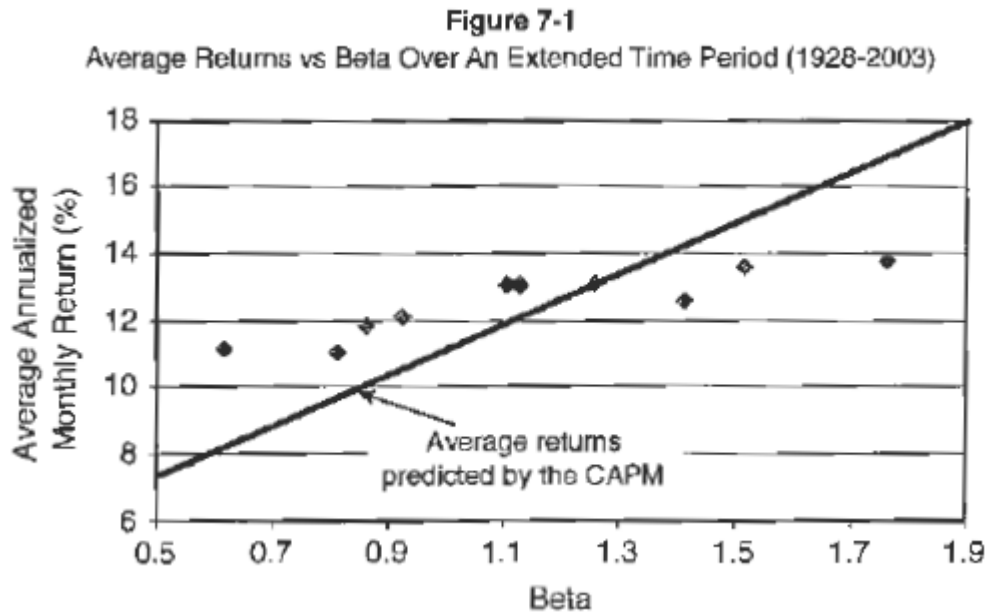
4 A. No, he does not. As noted in my Direct Testimony, the ECAPM reflects the tendency of
5 low-Beta coefficient stocks to earn higher returns than predicted by the CAPM, and high-
6 Beta coefficient stocks to earn less than predicted. More recently, Morin has noted:

7 This evidence is generally considered to be so robust that it is now
8 part of the standard finance curriculum and appears in the academic
9 literature and in finance textbooks. For example, Fama & French
10 (2004) show that this result has proven to be consistent through time
11 – low-beta stocks generate higher returns than the CAPM would
12 imply and high-beta stocks generate lower returns than the
13 CAPM.[footnote omitted] With respect to the early tests of the
14 CAPM, Fama & French summarize the state of play as:

15 *The early tests firmly reject the Sharpe-Lintner*
16 *version of the CAPM. There is a positive relation*
17 *between beta and average return, but it is too “flat.”*

18 Fama & French then provide an updated example of the evidence
19 using monthly returns on U.S.-listed stocks over 76 years from 1928
20 to 2003. This analysis is summarized in Figure 7-1 below.<sup>[footnote
21 omitted]</sup> Consistent with the early evidence, realized returns on low-
22 beta stocks are higher than predicted by the CAPM, and realized
23 returns on high-beta stocks are lower than predicted by the CAPM.
24 Stocks with the lowest beta estimates had average returns of 11.1%
25 per year, but the CAPM says the expected return was 8.3% per year.
26 Stocks with the highest beta estimates had average returns of 13.7%
27 per year, but the CAPM says the expected return was 16.8% per
28 year.

1



2 Brealey, Myers, and Allen (2017), among many others,^[footnote omitted]
3 provide more recent empirical evidence very similar to the
4 relationship depicted in Figure 7-1. In fact, Brealey, Myers and
5 Allen (2017) extend previous analyses to the end of 2014, and
6 provide a similar chart to that presented by Fama and French (2004).
7 The upward-sloping line on Figure 7-1 represents the relationship
8 between beta and return that is implied by the CAPM and each dot
9 represents the observed return for a particular portfolio. Clearly, the
10 low-beta portfolios still earn higher returns than the CAPM would
11 imply. Goyal (2011) also found a security market line flatter than
12 that predicted by the CAPM.^[footnote omitted] With few exceptions, the
13 empirical studies agree that the implied intercept term exceeds the
14 risk-free rate and the slope term is less than predicted by the CAPM.
15 That is, low-beta securities earn returns somewhat higher than the
16 CAPM would predict, and high-beta securities earn less than
17 predicted. This is one of the most well-known results in finance, and
18 is particularly pertinent for public utilities whose betas are typically
19 less than 1.00.⁵⁶

⁵⁶ Morin, at 206-207.

1 **Q. IS THERE ADDITIONAL EVIDENCE SUPPORTING THE VALIDITY OF THE**
 2 **ECAPM?**

3 A. Yes, there is. Notwithstanding the more recent evidence noted above, the empirical issues
 4 with the CAPM have been present since the presentation of the model, as noted by Dianna
 5 R. Harrington in her text Modern Portfolio Theory & the Capital Asset Pricing Model:

6 So far we have learned some very interesting things about the
 7 CAPM and reality. Some of the earliest work tested realized data
 8 (history) against data generated by simulated portfolios. Early
 9 studies by Douglas (1969) and Lintner (Douglas [1969]) showed
 10 discrepancies between what was expected on the basis of the CAPM
 11 and the actual relationships that were apparent in the capital
 12 markets. Theoretically, the minimal rate of return from the
 13 portfolios (the intercept) and the actual risk-free rate for the period
 14 should have been equal. They were not.

15 * * *

16 Another study, now more famous than Lintner's was done by Black,
 17 Jensen, and Scholes (1972). Lintner had used what is called a cross-
 18 sectional method (looking at a number of stock returns during one
 19 time period), whereas Black, Jensen, and Scholes used a time-series
 20 method (using returns for a number of stocks over several time
 21 periods). To make their test, Black, Jensen, and Scholes assumed
 22 that what had happened in the past was a good proxy for the investor
 23 expectations (a frequent assumption in CAPM tests). Using
 24 historical data, they generated estimates using what we call the
 25 market model:

$$R_{jt} = \alpha_j + \beta_j (R_{mt}) + \epsilon_j$$

26 where:

29 R = total returns

30 β = the slope of the line (the incremental return for
 31 risk)

32 α = the intercept or a constant (expected to be 0
 33 over time and across all firms)

34 ϵ = an error term (expected to be random, without
 35 information)

36 m = the market proxy

37 j = the firm or portfolio

38 t = the time period

1 Instead of using single stocks, they formed portfolios in an effort to
2 wash out one source of error; because betas of single firms are quite
3 unstable.

4
5 On the basis of the CAPM, they expected to find:

- 6 1. That the intercept was equal to the risk-free rate
7 (their proxy was the Treasury bill rate)
- 8 2. That the capital market line had a positive slope and
9 that riskier (higher beta) securities provided higher
10 return

11 Instead they found:

- 12 3. That the intercept was different from the risk-free
13 rate
- 14 4. That high-risk securities earned less and low-risk
15 securities earned more than predicted by the model
- 16 5. That the intercept seemed to depend on the beta of
17 any asset: high-beta stocks had a different intercept
18 than low-beta stocks

19 * * *

20 Fama and MacBeth (1974) criticized the Black, Jensen, and Scholes
21 study (hereafter called BJS). In a reformulation of the study, they
22 supported the first of the BJS findings. They found that the intercept
23 exceeded the risk-free proxy, but did not find the evidence to support
24 the other BJS conclusions.⁵⁷

25 Harrington discusses Black's potential solution to this phenomenon:

26 Black's replacement for the risk-free asset was a portfolio that had
27 no covariability with the market portfolio. Because the relevant risk
28 in the CAPM is systematic risk, a risk-free asset would be the one
29 with no volatility relative to the market – that is, a portfolio with a
30 beta of zero. All investor-perceived levels of risk could be obtained
31 from various linear combinations of Black's zero-beta portfolio and
32 the market portfolio... Since R_z (the rate of return of the zero-beta
33 asset) and R_m are uncorrelated (as R_f and R_m were assumed to be
34 in the simple CAPM), the investor can choose from various
35 combinations of R_z and R_m . On segment R_mY , R_z is sold short
36 and proceeds are invested in R_m . On segment R_zR_m , portions of
37 the zero-beta portfolio are purchased. At R_m , the investor is fully

⁵⁷ Dianna R. Harrington, Modern Portfolio Theory & the Capital Asset Pricing Model – A User's Guide, Prentice-Hall, Inc. 1983, at 43-45.

1 invested in the market portfolio. The equilibrium CAPM was
2 rewritten by Black as follows:

$$3 \quad E(R_i) = (1 - \beta_i) E(R_z) + \beta_i E(R_m)$$

4 where:

5 E indicates expected,

6 E(R_z) is less than E(R_m), and

7 R_z holdings over the whole market must be
8 in equilibrium. That is, the number of short sellers
9 and lenders of securities must be equal.

10 Black's adaptation is intriguing. The result of using this model is a
11 capital market line that has a less steep slope and a higher intercept
12 than those of the simple CAPM. If Black's model is more correct
13 in its description of investor behavior in the marketplace, then the
14 use of the simple model would produce equity return predictions that
15 would be too low for stocks with betas greater than one and too high
16 for stocks with betas of less than one.⁵⁸

17 **Q. HAS THE ECAPM BEEN ACCEPTED WITHIN THE REGULATORY**
18 **COMMUNITY?**

19 A. Yes, it has. The ECAPM has been accepted in Alaska, Minnesota, Mississippi, New York,
20 North Carolina, and South Carolina.⁵⁹ In addition, the ECAPM has been presented by staff

⁵⁸ Dianna R. Harrington, Modern Portfolio Theory & the Capital Asset Pricing Model – A User's Guide,
Prentice-Hall, Inc. 1983, at 30-31.

⁵⁹ The Regulatory Commission of Alaska, P-97-4, *In the Matter of the Correct Calculation and Use of Acceptable Input Data To Calculate the 1997, 1998, 1999, 2000, 2001, and 2002 Tariff Rates for the Intrastate Transportation of Petroleum over the Trans Alaska Pipeline System*, Order No. 151, November 27, 2002, at 146; Minnesota Public Utilities Commission, MPUC Docket No. G011/GR-15-736, *In the Matter of the Application of Minnesota Energy Resources Corporation for Authority to Increase Rates for Natural Gas Service in Minnesota, Findings of Fact, Conclusions of Law, and Recommendation*, August 19, 2016, at 29; Mississippi Public Service Commission, Docket No. 01-UN-0548, *Notice of Intent of Mississippi Power Company to Change Rates for Electric Service in its Certificated Areas in the Twenty-Three Counties of Southeast Mississippi*, Final Order, December 3, 2001, at 19; New York Public Service Commission, Case 16-G-0058, *Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of KeySpan Gas East Corporation d/b/a National Grid for Gas Service*, Order Adopting Terms of Joint Proposal and Establishing Gas Rate Plans, December 16, 2016, at 32; *In the Matter of Application of Virginia Electric and Power Company, d/b/a Dominion Energy North Carolina for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina*, Docket No. E-22, Sub 562 Order Accepting Public Staff Stipulation in Part, Accepting CIGFUR Stipulation, Deciding Contested Issues, and Granting Partial Rate Increase, February 24, 2020, at 40.

1 for the Public Service Commission of Maryland,⁶⁰ as well as staff for the Public Utilities
2 Commission of Nevada, as recently as this year.⁶¹ Regulatory support as noted above, in
3 addition to the empirical and academic support cited above, justify the inclusion of the
4 ECAPM in determining the ROE.

5 **Q. WHAT WOULD THE RESULT OF MR. PATEL'S CAPM BE AFTER**
6 **CORRECTING THE RISK-FREE RATE, AND INCLUDING THE ECAPM AND**
7 **ESSENTIAL?**

8 A. After including the forecasted 30-year Treasury Bond yield,⁶² the ECAPM, and Essential,
9 the average CAPM result for Mr. Patel is 10.89 percent as shown on Schedule MRH-3-R,
10 page 1.⁶³

11 **e. Company-Specific Factors**

12 **Q. DOES MR. PATEL CONSIDER CUPA'S SMALLER SIZE RELATIVE TO THE**
13 **PROXY GROUP IN DETERMINING HIS RECOMMENDED ROE?**

14 A. No, he does not. Mr. Patel claims that a size adjustment is unnecessary because: (1) the
15 literature I rely on is not specific to the utility industry; and (2) there is no precedent to my
16 approach.⁶⁴

⁶⁰ Order No. 89072, In the Matter of the Application of The Potomac Edison Company for Adjustments to its Retail Rates for the Distribution of Electric Energy, March 22, 2019, at 72.

⁶¹ Public Utilities Commission of Nevada, Docket No. 23-09012, Prepared Direct Testimony of Swetha Venkat (February 2, 2024).

⁶² I have also included a measure of the current risk-free rate for the reasons discussed in my Direct Testimony. *See*; CUPA Statement No. 8 at 17:8-12.

⁶³ Excluding WTRG results in an updated CAPM result of 10.66 percent.

⁶⁴ I&E Statement No. 2 at 44:12-46:16.

1 **Q. PLEASE COMMENT ON THE ACADEMIC EVIDENCE PRESENTED BY MR.**
2 **PATEL AS IT RELATES TO SIZE.**

3 A. Mr. Patel points to an article published by Professor Annie Wong that determined that
4 business and financial risks are similar across utilities despite their respective sizes.⁶⁵ In
5 response to Professor Wong's article, *The Quarterly Review of Economics and Finance*
6 published an article in 2003, authored by Thomas M. Zepp, which commented on the Wong
7 article cited by Mr. Patel. Relative to Dr. Wong's results, Dr. Zepp concluded in the
8 Abstract on page 1 of his article: "Her weak results, however, do not rule out the possibility
9 of a small firm effect for utilities."⁶⁶ Dr. Zepp also noted on page 582 that: "Two other
10 studies discussed here support a conclusion that smaller water utility stocks are more risky
11 than larger ones. To the extent that water utilities are representative of all utilities, there is
12 support for smaller utilities being more risky than larger ones."⁶⁷

13 As it relates to the two studies Dr. Zepp refers to, the first is a study conducted by
14 the California Public Utilities Commission Advisory and Compliance Division ("CPUC
15 Staff"). In that study, CPUC Staff computed proxies for beta risk using accounting data
16 for very small, non-public utilities. Based on that analysis, the CPUC Staff concluded that
17 small water utilities were riskier and required higher returns than larger water utilities.⁶⁸

18 The second study compares the DCF results of two smaller water utilities and two
19 larger water utilities operating in the same area for the period 1987 – 1997. That study
20 determined that smaller water utilities on average had a cost of common equity that was 99

⁶⁵ I&E Statement No. 2 at 45: 4-14.

⁶⁶ Thomas M. Zepp, "Utility Stocks and the Size Effect --- Revisited", *The Quarterly Review of Economics and Finance*, 43 (2003) at 578-582. ("Zepp")

⁶⁷ Zepp at 578-582.

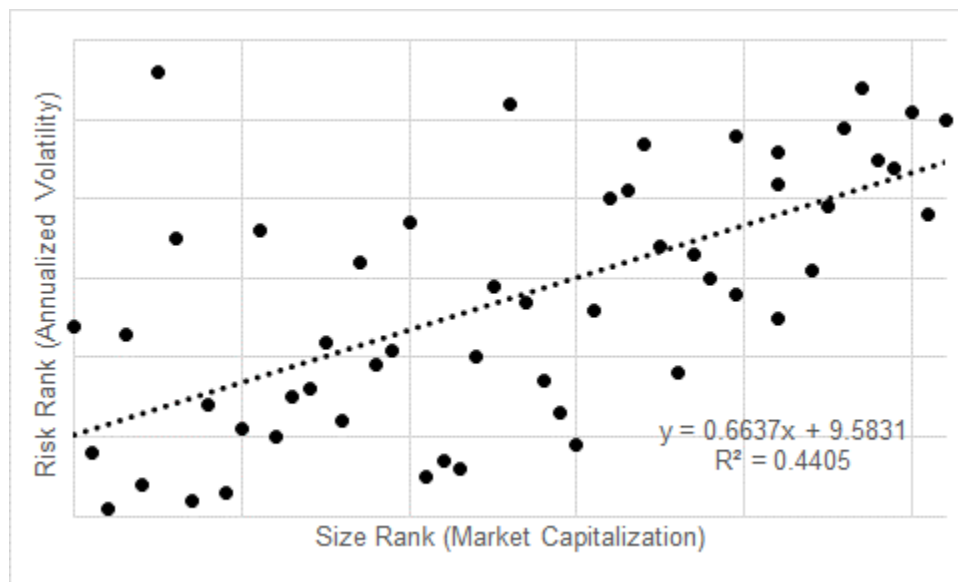
⁶⁸ Zepp at 582.

1 basis points higher than larger water utilities and was statistically significant at the 90
2 percent level.⁶⁹

3 **Q. IS THERE EVIDENCE THAT SMALLER UTILITIES ARE PERCEIVED TO BE**
4 **RISKIER RELATIVE TO LARGER UTILITIES?**

5 A. Yes, there is. I conducted a study using the universe of electric, gas and water companies
6 included in *Value Line's* Standard and Small and Mid-Cap Editions. For each of the
7 utilities, I calculated the 10-year annualized volatility of daily prices (a measure of risk)
8 and current market capitalization (a measure of size). After ranking the companies by size
9 (largest to smallest) and risk (least risky to most risky), I made a scatter plot of the data, as
10 shown on Chart 4, below:

11 **Chart 4: Relationship Between Size and Risk for the *Value Line* Universe of Utility**
12 **Companies⁷⁰**



13 As shown in Chart 4 above, as company size decreases (increasing size rank), the
14 annualized volatility increases, linking size and risk for utilities, which is significant at the
15

⁶⁹ Zepp at 582.

⁷⁰ Source: *Value Line*; S&P Capital IQ.

1 95.0 percent confidence level. Further, because this study relies on the volatility of prices,
2 it indicates that investors account for size in making investment decisions.

3 In addition, using the same set of companies from the *Value Line* universe as above,
4 I compared the relationship between *Value Line's* Safety⁷¹ Ranking, which is another
5 measure of total risk,⁷² and size. That relationship is presented in Chart 5, below:

6 **Chart 5: Relationship Between Size and Safety Ranking for the *Value Line* Universe**
7 **of Utility Companies⁷³**



8
9 Similar to the first study, as company size decreases (increasing rank), Safety Ranking
10 worsens, indicating a link between size and risk for utilities. This study is also significant
11 at the 95.00 percent confidence level.

⁷¹ This does not refer to the safety of the utility's infrastructure or service.

⁷² *Value Line* also ranks stocks for Safety by analyzing the total risk of a stock compared to the approximately 1,700 stocks in the *Value Line* universe. Each of the stocks tracked in the *Value Line Investment Survey* is ranked in relationship to each other, from 1 (the highest rank) to 5 (the lowest rank). Safety is a quality rank, not a performance rank, and stocks ranked 1 and 2 are most suitable for conservative investors; those ranked 4 and 5 will be more volatile. Volatility means prices can move dramatically and often unpredictably, either down or up. The major influences on a stock's Safety rank are the company's financial strength, as measured by balance sheet and financial ratios, and the stability of its price over the past five years.

⁷³ Source: *Value Line*.

1 **Q. MR. PATEL POINTS TO THE COMMISSION'S DECISION IN DOCKET NO. R-**
2 **2019-3008212 IN NOTING THAT THE COMMISSION DID NOT MAKE AN**
3 **EXPLICIT SIZE ADJUSTMENT. PLEASE COMMENT.** ⁷⁴

4 A. While the Commission did not make an explicit size adjustment in that proceeding, it did
5 acknowledge that size is a factor in assessing a company's ability to attract capital.
6 Specifically, the Commission stated:

7 Based upon the evidence of record, we agree with the
8 recommendation of the ALJs that the Company be awarded a DCF
9 cost of common equity of 9.49% which is one standard deviation
10 above the average of the mean and median proxy group ROE from
11 the Company's DCF analysis. In so doing, we recognize that the
12 Company's size is a factor in assessing its ability to attract capital.
13 Accordingly, we shall reject Citizens' Exception No. 10, I&E's
14 Exception No. 4, and the OCA's Exception No. 7, consistent with
15 the following discussion.

16
17 We are not convinced by the arguments of I&E and the OCA that
18 the ALJs erred in awarding a size adjustment to Citizens'. ***Rather,***
19 ***we are of the same opinion as the ALJs that the Company's witness***
20 ***Mr. D'Ascendis offered persuasive record evidence that there is a***
21 ***general inverse relationship between size and risk, such that***
22 ***smaller companies like Citizens' face greater risk.*** ⁷⁵

23 **Q. HAVE YOU DETERMINED THE INDICATED SIZE ADJUSTMENT BASED ON**
24 **THE COMMISSION'S APPROACH DESCRIBED ABOVE?**

25 A. Yes, I have. I determined the standard deviation based on the indicated DCF results for
26 the individual proxy group companies. That analysis resulted in indicated size adjustments
27 of 1.38 percent (Direct) and 1.73 percent (Rebuttal), which are significantly higher than
28 my recommended size premium of 60 basis points. While I do not agree that the
29 Commission should solely apply a size premium based on the DCF model, I do recommend

⁷⁴ I&E Statement No. 2 at 46:3-16.

⁷⁵ Pennsylvania Public Utility Commission *et al.* v. Citizens Elec., Docket No. R-2019-3008212, Opinion and Order, at 103 (emphasis added).

1 that the Commission correctly continue to consider relative size in setting the ROE for
2 CUPA.

3 **f. Response to Critiques of Company Testimony**

4 **Q. WHAT ARE MR. PATEL'S CRITIQUES OF YOUR DIRECT TESTIMONY AND**
5 **ANALYSES?**

6 A. Mr. Patel has several concerns with my Direct Testimony and analyses, including: (1) the
7 weights and applicability of the CAPM; (2) the composition of my Utility Proxy Group;
8 (3) the exclusion of the indicated DCF result for MSEX; (4) my use of 30-year Treasury
9 yield as a risk-free rate; and (5) the inclusion of a size adjustment.⁷⁶ I have responded to
10 (2), (4), and (5) previously, and as I include MSEX in my updated analysis, (3) is now
11 moot. I will address Mr. Patel's concerns with the applicability of the CAPM below.

12 **Q. WHAT ARE MR. PATEL'S CONCERNS WITH THE CAPM?**

13 A. Mr. Patel expresses several concerns with the CAPM. Specifically, Mr. Patel alleges that:
14 (1) the CAPM only indicates the correct ROE if current economic conditions are the same
15 as those in which the risk premiums applied in those models were developed; (2) Beta
16 coefficients are similarly only applicable to the extent the period used in their calculation
17 represents the current period; and (3) academic evidence calls into questions the CAPM's
18 relevance in setting ROEs in a regulatory setting.

19 **Q. DO YOU AGREE WITH MR. PATEL'S POSITION REGARDING THE**
20 **HISTORICAL NATURE OF THE RISK PREMIUM INPUT IN THE CAPM?**

21 A. No, I do not. Mr. Patel is concerned that the CAPM only reflects current market conditions
22 if those conditions match the conditions during which the risk premium was derived.

⁷⁶ I&E Statement No. 2 at 37-38.

1 However, this need not be a concern as the use of forward-looking data will be reflective
2 of current market conditions. As noted above, Mr. Patel applied a forward-looking DCF
3 estimate in deriving the market return, and he also applied a projected ten-year Treasury
4 bond yield. Given neither of those are based on historical data it is unclear exactly what
5 Mr. Patel's concern is given his own application of the CAPM. In addition, my CAPM is
6 based solely on projected market returns and incorporates a projected measure of the risk-
7 free rate.

8 **Q. ARE BETA COEFFICIENTS HISTORICAL IN NATURE?**

9 A. No, they are not. Mr. Patel, Ms. DeAngelo and I use Beta coefficients from *Value Line*, I
10 also apply Beta coefficients from Bloomberg Professional. Both of those sources apply
11 the Blume adjustment which recognizes that Beta coefficients will revert to the market
12 mean of 1.0 over time, making Blume-adjusted Beta coefficients expectational in nature,
13 not historical in nature.

14 **Q. PLEASE EXPAND ON THE EXPECTATIONAL NATURE OF ADJUSTED BETA**
15 **COEFFICIENTS.**

16 A. Beta coefficients are measured using an Ordinary Least Squares ("OLS") regression, in
17 which the dependent variable is the return of the subject security, and the independent
18 variable is the return on the market as measured by a given index (*Value Line*, for example,
19 uses the New York Stock Exchange Index). The Beta coefficient is represented by the
20 slope term of the regression estimates. Intuitively, Beta coefficients measure the change
21 in the subject company's returns relative to the change in the market return.

22 The resulting Beta coefficient is considered "raw" or unadjusted. Unadjusted Beta
23 coefficients are historical in nature, as they use historical market data. Blume studied the

1 stability of Beta coefficients over time and determined that “[n]o economic variable
 2 including the beta coefficient is constant over time.”⁷⁷ In addition, Blume observed a
 3 tendency of raw Beta coefficients to change gradually over time. Blume further stated:

4 ...there is obviously some tendency for the estimated values of the
 5 risk parameter [beta] to change gradually over time. This tendency
 6 is most pronounced in the lowest risk portfolios, for which the
 7 estimated risk in the second period is invariably higher than that
 8 estimated in the first period. There is some tendency for the high
 9 risk portfolios to have lower estimated risk coefficients in the second
 10 period than in those estimated in the first. Therefore, the estimated
 11 values of the risk coefficients in one period are biased assessments
 12 of the future values, and furthermore the values of the risk
 13 coefficients as measured by the estimates of β_1 tend to regress
 14 towards the means with this tendency stronger for the lower risk
 15 portfolios than the higher risk portfolios. (emphasis added)⁷⁸

16 Blume proposed a correction for this tendency, also known as “regression bias”, which is
 17 inherent in the calculation of all Beta coefficients. He stated:

18 In so far as the rate of regression towards the mean is stationary over
 19 time, one can in principle correct for this tendency in forming one’s
 20 assessments.

21 * * *

22 For individual securities as well as portfolios of two or more
 23 securities, the assessments adjusted for the historical rate of
 24 regression are more accurate than the unadjusted or naïve
 25 assessments. Thus, an improvement in the accuracy of one’s
 26 assessments of risk can be obtained by adjusting for the historical
 27 rate of regression even though the rate of regression over time is not
 28 strictly stationary.⁷⁹

29 Based on Blume’s results, the typical adjustment is calculated based upon an approximate
 30 of the following formula:

$$31 \quad \beta_{adjusted} = 0.35 + .67x\beta_{raw (unadjusted)}$$

⁷⁷ Marshal E. Blume, “On the Assessment of Risk”, The Journal of Finance, Vol. XXVI, No. 1, March 1971.

⁷⁸ Marshal E. Blume, “On the Assessment of Risk”, The Journal of Finance, Vol. XXVI, No. 1, March 1971.

⁷⁹ Marshal E. Blume, “On the Assessment of Risk”, The Journal of Finance, Vol. XXVI, No. 1, March 1971.

1 This adjustment converts the historical unadjusted Beta coefficient into an expectational
2 value, consistent with the expectational nature of the cost of capital.

3 As noted by Morin:

4 Several authors have investigated the regression tendency of beta
5 and generally reached similar conclusions [as Blume]. High-beta
6 portfolios have tended to decline over time toward unity, while low-
7 beta portfolios have tended to increase over time toward unity...He
8 demonstrated that the Value Line adjustment procedure anticipated
9 differences between past and future betas.⁸⁰

10 Morin further notes:

11 A comprehensive study of beta measurement methodology by
12 Kryzanowski and Jalilvand (1983) concludes that raw unadjusted
13 beta (OLS beta) is one of the poorest beta predictors, and is
14 outperformed by the Blume-style Bayesian beta approach. Gombola
15 and Kahl (1990) examine the time-series properties of utility betas
16 and find strong support for the application of adjustment procedures
17 such as the Value Line and Bloomberg procedures.

18 Because of this observed regressive tendency, a company's raw
19 unadjusted beta is not the appropriate measure of market risk to use.
20 Current stock prices reflect expected risk, that is, expected beta,
21 rather than historical risk or historical beta. Historical betas,
22 whether raw or adjusted, are only surrogates for expected beta. The
23 best of the two surrogates is adjusted beta.⁸¹

24 Morin also provides economic and statistical justification for using adjusted Beta
25 coefficients to estimate the cost of equity for utilities. Relative to economic justification,
26 he states:

27 Adjusted betas compensate for the tendency of regulated utilities to
28 be extra interest-sensitive relative to industrials.^(footnote omitted) In the
29 same way that bondholders get compensated for inflation through
30 an inflation premium in the interest rate, utility shareholders receive
31 compensation for inflation through an inflation premium in the
32 allowed rate of return. Thus, utility company returns are sensitive
33 to fluctuations in interest rates. Conventional betas do not capture
34 this extra sensitivity to interest rates. This is because the market

⁸⁰ Morin, at 81.

⁸¹ Morin, at 81-82.

1 index typically used in estimating betas is a stock-only index, such
2 as the S&P 500. A focus on stocks alone distorts the betas of
3 regulated companies. The true risk of regulated utilities relative to
4 other companies is understated because when interest rates change,
5 the stocks of regulated companies react in the same way as bonds
6 do. A nominal interest rate on the face value of a bond offers the
7 same pattern of future cash flows as a nominal return applied on a
8 book value rate base. Empirical studies of utility returns confirm
9 that betas are higher when calculated in a way that captures interest
10 rate sensitivity. *The use of adjusted betas compensates for the*
11 *interest sensitivity of regulated companies. (italics added for*
12 *emphasis)*⁸²

13 Relative to statistical justification, Morin states:

14 There is a statistical justification for the use of adjusted betas as well.
15 High-estimated betas will tend to have positive error
16 (overestimated) and low-estimated betas will tend to have negative
17 error (underestimated). Therefore, it is necessary to squash the
18 estimated betas in toward 1.00. One way to accomplish this is by
19 measuring the extent to which estimated betas tend to regress toward
20 the mean over time. As a result of this beta drift, several commercial
21 beta producers adjust their forecasted betas toward 1.00 in an effort
22 to improve their forecasts. This adjustment, which is commonly
23 performed by investment services such as Value Line, and
24 Bloomberg, uses the formula:

$$25 \quad \beta_{adjusted} = 1.0 + a(\beta_{raw} - 1.0) \quad (4 - 3)$$

26 where “a” is an estimate of the extent to which estimated betas
27 regress toward the mean based on past data. Value Line and
28 Bloomberg betas are adjusted for their long-term tendency to regress
29 toward 1.0 by giving approximately 66% weight to the measured
30 beta and approximately 34% weight to the prior value of 1.0 for each
31 stock, that is, $a = 0.66$ in the above equation:

$$32 \quad \beta_{adjusted} = 1.0 + 0.66 (\beta_{raw} - 1.0)$$
$$33 \quad = 0.33 + 0.66 \beta_{raw} \quad (4-4)^{83}$$

34 Given the evidence presented above, adjusted Beta coefficients are expectational in
35 nature, and not historical.

⁸² Morin, at 82.

⁸³ Morin, at 82-83.

1 **Q. DO YOU AGREE WITH THE RESEARCH FROM FAMA AND FRENCH**
2 **REGARDING THE PREDICTIVE CAPABILITY OF THE CAPM?**

3 A. To a degree. I agree that Fama and French’s research indicates that the security market
4 line is not as steep as predicted by the Beta coefficient, skewing the predictive ability of
5 the CAPM. The ECAPM, which was discussed above, corrects for this. Given the ability
6 of the ECAPM to correct for any shortcomings of the CAPM, it should be considered in
7 setting the ROE for CUPA. Mr. Patel points out that Fama and French “suggested the use
8 of more elaborate multi-factor models.”⁸⁴ Despite the research from Fama and French, the
9 CAPM still remains one of the leading methodologies in determining risk as noted in detail
10 above.

11 **V. RESPONSE TO OCA WITNESS DEANGELO**

12 **Q. PLEASE SUMMARIZE MS. DEANGELO’S TESTIMONY.**

13 A. Ms. DeAngelo recommends the Commission authorize an ROE of 8.39 percent based
14 solely on the DCF model. Ms. DeAngelo also provides a CAPM result of 9.76 percent but
15 does not consider it in her recommended ROE.⁸⁵ Ms. DeAngelo accepts the Company’s
16 proposed capital structure and cost of debt.⁸⁶

17 **Q. DO YOU HAVE ANY SPECIFIC CONCERNS WITH MS. DEANGELO’S**
18 **TESTIMONY?**

19 A. Yes, I do. I have several concerns with Ms. DeAngelo’s analysis and recommendations,
20 including: (1) the composition of her proxy group; (2) her exclusive reliance on the DCF
21 model; (3) her application of the CAPM; and (4) her failure to account for CUPA’s small

⁸⁴ I&E Statement No. 2 at 21:2-3.

⁸⁵ OCA Statement No. 3 at 5:16-18; OCA Statement No. 3 at 15:7-12.

⁸⁶ OCA Statement No. 3 at 5:15-16.

1 size. Because I have addressed item (2) previously, I will not repeat that discussion here. I
2 will respond to the remaining items in turn below. In addition to the above, I will also
3 address Ms. DeAngelo's critiques of my testimony and analyses.

4 **a. Ms. DeAngelo's Proxy Group**

5 **Q. PLEASE DESCRIBE MS. DEANGELO'S SELECTION CRITERIA FOR HER**
6 **PROXY GROUP.**

7 A. Ms. DeAngelo does not specifically state the selection criteria she used to arrive at the
8 proxy group of seven water companies she uses, which include the six companies I used
9 and The York Water Company ("YORW"). Ms. DeAngelo claims that YORW satisfied
10 my selection criteria and, therefore, should have been included in my proxy group.

11 **Q. DO YOU AGREE WITH MS. DEANGELO'S INCLUSION OF YORW IN THE**
12 **PROXY GROUP?**

13 A. No, I do not. Ms. DeAngelo is incorrect when she states that YORW is included in *Value*
14 *Line's* Standard Edition. *Value Line* covers YORW as part of its universe of Small & Mid
15 Cap companies, but not its Standard Edition.

16 This is problematic because companies in *Value Line's* Small & Mid Cap Edition
17 generally have a lack of analyst coverage. This is the case with YORW. While Ms.
18 DeAngelo applied a *Value Line* growth rate of 6.50 percent for YORW, that is not the
19 projected five-year EPS growth rate but the five-year historical growth rate. Therefore, the
20 only projected analyst EPS estimate applied by Ms. DeAngelo for YORW is the Yahoo!
21 Finance estimate, which is only based on the estimate of one analyst. Therefore, the bulk
22 of the DCF result for YORW is based on the estimate of one analyst.

1 Given Ms. DeAngelo notes that “the cost of equity results are influenced far more
2 by the underlying assumptions and inputs to the various financial models than the
3 compositions of the proxy groups,”⁸⁷ the YORW projected growth rate estimate is neither
4 robust nor reliable enough to be included in the proxy group.

5 **b. Ms. DeAngelo’s Application of the DCF Model**

6 **Q. WHAT ARE YOUR SPECIFIC CONCERNS WITH MS. DEANGELO’S DCF**
7 **MODEL AND THE INDICATED RESULTS?**

8 A. Although I generally agree with Ms. DeAngelo’s DCF approach, I have two concerns with
9 her DCF model and the results, including: (1) the dividend yields she applied; and (2) the
10 inclusion of the YORW DCF result. I have addressed why I believe YORW should not be
11 included in Ms. DeAngelo’s proxy group above and will not repeat the discussion here.

12 **Q. PLEASE COMMENT ON THE DIVIDEND YIELDS APPLIED BY MS.**
13 **DEANGELO.**

14 A. In reviewing Ms. DeAngelo’s Schedules, I discovered that the dividend yields she applied
15 in Column [1] of Schedule MND-2 do not match the dividend yields she calculated in
16 Schedule MND-7. While I am not aware of the source of the error, the dividend yields in
17 Schedule MND-7 are correct based on the notes within those schedules and should be
18 applied.

19 **Q. HAVE YOU ADJUSTED MS. DEANGELO’S DCF ANALYSIS TO ACCOUNT**
20 **FOR THE ISSUES DISCUSSED ABOVE?**

21 A. Yes, I have. After correcting the dividend yields and excluding the indicated DCF results
22 of YORW, the mean and median DCF result for Ms. DeAngelo are 8.70 percent and 8.98

⁸⁷ OCA Statement No. 3 at 7:6-8.

1 percent, respectively, with an average of the mean and median of 8.84 percent, as shown
2 on Schedule MRH-4-R.

3 **c. DeAngelo's Application of the CAPM**

4 **Q. PLEASE SUMMARIZE MS. DEANGELO'S CAPM RESULTS.**

5 A. Ms. DeAngelo's CAPM result of 9.76 percent is based on a 90-day average of 30-year
6 Treasury yields of 4.54 percent, a market risk premium of 6.30 percent, and *Value Line*
7 Beta coefficients.⁸⁸

8 **Q. DO YOU HAVE ANY CONCERNS WITH MS. DEANGELO'S CAPM**
9 **APPLICATION AND RESULTS?**

10 A. Yes, I do. I have concerns with: (1) her calculation of the risk-free rate; (2) her market risk
11 premium ("MRP") estimate; and (3) her failure to include the ECAPM. Because I have
12 already discussed why the ECAPM is appropriate in response to Mr. Patel I will not repeat
13 that discussion here.

14 **Q. IS IT CORRECT TO ONLY RELY ON CURRENT INTEREST RATES TO**
15 **CALCULATE A RISK-FREE RATE?**

16 A. No, it is not. The cost of capital and ratemaking are forward-looking. It reflects what
17 investors require going forward. Ms. DeAngelo recognizes this fact, as she relies on
18 projected measures in her DCF model. Ms. DeAngelo should have also relied on a
19 projected measure of the risk-free rate in addition to current interest rates as I have done in
20 my analysis.

⁸⁸ OCA Statement No. 3 at 12-15.

1 **Q. PLEASE DESCRIBE THE MRP MEASURES MS. DEANGELO CONSIDERED IN**
2 **HER CAPM.**

3 A. Ms. DeAngelo considered a historical risk premium based on the geometric mean returns
4 for S&P 500 and 30-year Treasury for the period 1977-2022.⁸⁹ In addition, Ms. DeAngelo
5 evaluated three forecasted MRPs provided by Duff & Phelps (Kroll), Schwab, and
6 Vanguard.⁹⁰ Ms. DeAngelo ultimately applied the MRP provided by Schwab of 6.30
7 percent. To limit the scope of this testimony, I will focus the discussion below on the MRP
8 from Schwab. Should Ms. DeAngelo rely on the other measures in calculating her CAPM
9 in the future I reserve the right to respond those measures.

10 **Q. PLEASE COMMENT ON THE MRP FROM SCHWAB.**

11 A. It is important to understand the purpose and limitations of estimates published by
12 brokerages and investment firms such as Schwab. For example, Schwab notes that
13 “[f]orecasts contained herein are for illustrative purposes only, may be based upon
14 proprietary research and are developed through analysis of historical public data.”⁹¹ Any
15 investor who wishes to rely on this forecast is clearly doing so understanding their limited
16 use, opaque nature, and considerable reliance on historical data. As such, it is unlikely
17 investors give this information significant weight.

18 Further, the MRP from Schwab represents an expected measure. Expected
19 measures from pension funds or investment houses try to predict what the market’s earned
20 return will be, not the return that investors require in order to invest, which is the subject
21 of this proceeding. For example, a benefit plan asset manager will match the **expected**

⁸⁹ OCA Statement No. 3 at 14:2-11.

⁹⁰ OCA Statement No. 3 at 14:11-15.

⁹¹ <https://www.schwab.com/learn/story/schwabs-long-term-capital-market-expectations>

1 **returns** available from various asset classes to the expected liabilities that must be funded.
2 An investor seeking to maximize their risk-adjusted return will only invest in a security if
3 the expected return is equal to or greater than the **required return**. Because expected
4 returns may or may not equal required returns, one cannot assume pension funding
5 assumptions or expected returns from investment houses (that is, expected returns) may be
6 viewed as a measure of investors' required returns.

7 Benefit plan managers develop asset allocation and investment decisions based on
8 expected risks and returns for various asset classes subject to the investment objective or
9 expected timing and nature of the liabilities being funded by those investments. In the
10 U.S., they must consider: (1) the diversification of the portfolio; (2) the liquidity and
11 current return of the portfolio relative to the expected cash flow requirements under the
12 plan; (3) the portfolio's projected return relative to the plan's funding objective; and (4)
13 the return expected on alternative investments with similar risks.⁹² Pension asset
14 managers, therefore, are concerned with investing funds at an expected return to meet
15 expected liabilities.

16 Finally, widely used finance texts recommend the use of multiple models in
17 estimating the ROE, in particular the DCF, CAPM, and the RPM. To determine whether
18 the use of broad market expected returns for the purposes of pension asset management
19 also is an approach recommended by finance texts, I reviewed articles published in
20 financial journals, as well as additional texts that speak to the methods used by analysts to
21 estimate the ROE. An article published in Financial Analysts Journal surveyed financial

⁹² 29 CFR 2509.908-1, Interpretive Bulletin Relating to Investing in Economically Targeted Investments, October 17, 2008.

1 analysts to determine the analytical techniques that are used in practice.⁹³ Regarding stock
2 price valuation and cost of capital estimation, the author asked respondents to comment
3 only on the DCF, CAPM, and Economic Value-Added models. Nowhere in that article did
4 the author consider asking whether surveys of expected returns or pension fund
5 assumptions are relevant to the determination of the cost of common equity.

6 **Q. IS YOUR METHOD OF CALCULATING THE MRP SUPPORTED BY THE**
7 **FINANCIAL LITERATURE?**

8 A. Yes, it is. I rely on three *ex-ante* measures commonly used in developing the MRP
9 estimate, one of which, the use of *Value Line's* Summary and Index, is also applied by Mr.
10 Patel in this proceeding. In addition, the other two *ex-ante* measures I apply rely on analyst
11 projected EPS growth rates, which Mr. Patel and Ms. DeAngelo apply in their DCF
12 analyses. Finally, the use of an *ex-ante* market return is well-supported in financial
13 literature, including as noted by the CFA Institute Research Foundation:

14 Approaches to estimating the ERP fall into three broad categories:

15 1. Methods based on a dividend discount model (DDM), earnings
16 discount model, or cash-flow-to-the-investor discount model:
17 forward-looking methods with their roots in discounted cash flow
18 (DCF) analysis, wherein the value of an asset is regarded as the
19 present value of the cash flows the asset is expected to generate...
20 The earliest estimates of the ERP were derived by estimating the
21 expected return on an equity portfolio using the DDM and then
22 subtracting the expected return or yield on the riskless asset. This
23 "DDM approach" which made a comeback at the end of the 20th
24 century, is the method most widely used today.⁹⁴

25 Dr. Roger Morin states:

⁹³ Stanley B. Block, *A Study of Financial Analysts: Practice and Theory*, Financial Analysts Journal, July/August, 1999.

⁹⁴ CFA Institute Research Foundation, Literature Review, *The Equity Risk Premium: A Contextual Literature Review*, at 2.

1 A second approach is to estimate the MRP is prospective in nature
2 and consists of applying the DCF model to a representative market
3 index, such as the Standard & Poor's 500 Index, Value Line
4 Composite, or the New York Stock Exchange index... If risk
5 premiums are volatile, this method of directly measuring R_m is
6 preferred. Subtracting the current risk-free rate from that estimate
7 produces a valid estimate of the market risk premium.⁹⁵

8 Finally, Brigham and Daves state:

9 An alternative to the historical risk premium is to estimate a
10 forward-looking, or *ex-ante* risk premium. The most common
11 approach is to use the Discounted Cash Flow (DCF) model to
12 estimate the expected market rate of return, $r^{\wedge} = r_m$, and then
13 calculate RP_m as $r_m - r_{rf}$ ⁹⁶

14 Given the above, the Commission should reject Ms. DeAngelo's MRP and accept
15 my calculation.

16 **d. Company-Specific Factors**

17 **Q. DOES MS. DEANGELO CONSIDER CUPA'S SMALLER SIZE RELATIVE TO
18 THE PROXY GROUP IN DETERMINING HER RECOMMENDED ROE?**

19 A. No, she does not. Ms. DeAngelo claims that a size adjustment is unnecessary because: (1)
20 CUPA is a wholly owned subsidiary of a much larger parent company; and (2) the size
21 effect exists only historically.⁹⁷

22 **Q. DO YOU AGREE WITH THE CONCLUSION OF MS. DEANGELO THAT CUPA
23 IS NOT DESERVING OF A SIZE PREMIUM GIVEN IT IS PART OF CORIX
24 REGULATED UTILITIES (US) ("CRUUS"), INC. AS A WHOLE?**

25 A. No, I do not. The return of any investment is based on the performance of that investment
26 (i.e. how capital is deployed on CUPA's infrastructure), not the performance of the investor

⁹⁵ Morin, at 183.

⁹⁶ Eugene F. Brigham and Phillip R. Daves, Intermediate Financial Management, 9th Edition, Thomson / Southwestern, 2007, at 325.

⁹⁷ OCA Statement No. 3 at 16-18.

1 (i.e. CRUUS). Thus, it is the risk associated with CUPA's investments that must be
2 considered, not risk associated with CRUUS. The principles of risk and return and
3 financial theory explain that risk of an investment is determined by the manner to which
4 the funds are put to use. As Brealey and Myers state:

5 *The true cost of capital depends on the use to which the capital is*
6 *put.*

7 ***

8 ***Each project should be evaluated at its own opportunity cost of***
9 ***capital; the true cost of capital depends on the use to which the***
10 ***capital is put. (Italics and bold in original)***⁹⁸

11 Morin confirms Brealey and Myers when he states:

12 Financial theory clearly establishes that the cost of equity is the risk-
13 adjusted opportunity cost of the investors and not the cost of the
14 specific capital sources employed by the investors. The true cost of
15 capital depends on the use to which the capital is put and not on its
16 source. The *Hope* and *Bluefield* doctrines have made clear that the
17 relevant considerations in calculating a company's cost of capital
18 are the alternatives available to investors and the returns and risks
19 associated with those alternatives. The specific source of funding
20 and the cost of those funds to the investor are irrelevant
21 considerations.⁹⁹

22 Additionally, Levy and Sarnat state:

23 The firm's cost of capital is the discount rate employed to discount
24 the firm's average cash flow, hence obtaining the value of the firm.
25 It is also the weighted average cost of capital, as we shall see below.
26 The weighted average cost of capital should be employed for project
27 evaluation... only in cases where the risk profile of the new projects
28 is a "carbon copy" of the risk profile of the firm.¹⁰⁰

⁹⁸ Richard A. Brealey and Stewart C. Myers, Principles of Corporate Finance, McGraw-Hill, Third Edition, 1988, at pp. 173, 198.

⁹⁹ Morin, at 581.

¹⁰⁰ Haim Levy & Marshall Sarnat, Capital Investment and Financial Decisions, Prentice/Hall International, 1986, at 465.

1 As we can see from the above literature, the required return and the associated risk
2 are based on the operations on which the capital is deployed. Simply, the return of any
3 investment is based on the performance of that investment, not the performance of the
4 investor, and it is the risk associated with that investment that must be considered.

5 Second, given the standalone principal noted above, the consideration of CUPA's
6 ability to attract capital on favorable terms must also be considered from that perspective.
7 Given the assets associated with CUPA are significantly less than those of CRUUS, their
8 ability to access credit might be more constrained than the entirety of CRUUS.

9 **Q. DO YOU AGREE WITH MS. DEANGELO THAT THE SIZE EFFECT NO**
10 **LONGER EXISTS?**

11 A. No, I do not. Clifford Ang reached a similar conclusion as Banz in his 2016 article, noting
12 that the size effect has largely disappeared.¹⁰¹ Reviewing data from the same source as the
13 Ang study, I replicated Ang's study through December 2023. Table 5 presents the largest
14 monthly gain and loss for each value-weighted decile for the period 1981 through
15 December 2023. As shown in Table 5, small capitalization stocks exhibit more volatility
16 (i.e., risk) in their returns than larger capitalization stock.

Table 5: Size and Volatility of Returns¹⁰²

Decile:	1	2	3	4	5	6	7	8	9	10
Largest Gain:	29.5%	25.7%	21.3%	18.3%	19.8%	17.0%	17.2%	14.6%	14.3%	13.4%
Largest Loss:	-28.9%	-30.6%	-29.0%	-29.6%	-28.1%	-26.2%	-26.3%	-24.5%	-22.2%	-19.7%

17

¹⁰¹ Clifford S. Ang, *Why We Should Not Add a Size Premium to the CAPM Cost of Equity* (June 27, 2016), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2739016

¹⁰² Deciles in ascending order with one (1) representing the smallest stocks by market capitalization. Source: http://mba.tuck.dartmouth.edu/pages/faculty/ken.french/data_library.html#BookEquity.

1 Further, SBBI-2023 shows that the total return of large-cap stocks over the 1926-
2 2022 period has a standard deviation of 19.8 percent, compared to 31.2 percent for small-
3 cap stocks, echoing the findings of Table 5.¹⁰³ The higher level of risk indicates a higher
4 level of required return.

5 Finally, Ms. DeAngelo cites to Damodaran, who notes:

6 In summary, while the empirical evidence over a very long period
7 supports the notion that small cap stocks have earned higher returns
8 after adjusting for beta risk than large cap stocks, it is not as
9 conclusive, nor as clean as it was initially thought to be. The
10 argument that there is, in fact, no small cap premium and that we
11 have observed over time is just an artifact of history should be given
12 credence.¹⁰⁴

13 While I respect Damodaran's position, the historical data in Table 5, and the current market
14 data presented in Charts 4 and 5 above, prove that investors in smaller relative utilities face
15 a higher degree of risk.

16 **e. Critiques of Company Testimony**

17 **Q. WHAT ARE MS. DEANGELO'S CRITIQUES OF YOUR DIRECT TESTIMONY**
18 **AND ANALYSES?**

19 **A.** Ms. DeAngelo takes issue with: (1) my proxy group; (2) the weight I apply to the CAPM;
20 (3) my use of the ECAPM; (4) my use of a projected risk-free rate; (5) my application of a
21 size premium; and (6) my exclusion of MSEX's DCF result. While I have already
22 addressed these items previously, Ms. DeAngelo presents an additional comment related
23 to (2) that I will address below.

¹⁰³ SBBI-2023, at 137. Note: Utility companies are included in this data set.

¹⁰⁴ Aswath Damodaran, *Equity Risk Premiums (ERP): Determinants, Estimation and Implications – The 2018 Edition* (Updated: March 14, 2018)

1 **Q. MS. DEANGELO IMPLIES YOU DO NOT GIVE ANY WEIGHT TO YOUR DCF**
2 **MODEL RESULTS.¹⁰⁵ IS SHE CORRECT?**

3 A. No, she is not. Based on my updated analysis, my recommended range prior to CUPA
4 specific factors is approximately 115 basis points above my DCF model results on the low
5 end, and 115 basis points below my CAPM on the high end.¹⁰⁶ Despite Ms. DeAngelo's
6 implication, I have not dismissed any of my results to the same extent Ms. DeAngelo has
7 with her CAPM results. In fact, I have not weighed any one model at the cost of another
8 model. This approach is consistent with financial theory as noted above.

9 **VI. RESPONSE TO OSBA WITNESS BIEBER**

10 **Q. PLEASE SUMMARIZE MR. BIEBER'S TESTIMONY.**

11 A. Mr. Bieber recommends an ROE of 9.65 percent based on the authorized ROE by the
12 Commission for the DSIC for most water utilities.¹⁰⁷

13 **Q. WHAT IS YOUR RESPONSE TO MR. BIEBER?**

14 A. I appreciate the reasonableness of Mr. Bieber's recommendation relative to that of Mr.
15 Patel and Ms. DeAngelo, and it reflects the views of the Commission which has correctly
16 relied on multiple models in setting ROEs for the DSIC. That said, Mr. Bieber has not
17 conducted a formal ROE analysis or considered the risk differential between the
18 distribution investments the DSIC applies to, and the assets that comprise CUPA's system,
19 which include both distribution and non-distribution assets.

20 The most feasible approach to judge the difference in risk between distribution and
21 collection assets and the remaining water utility assets is to consider their useful lives. The

¹⁰⁵ OCA Statement 3 at 6:1-5.

¹⁰⁶ The difference was 160 basis points in direct.

¹⁰⁷ OSBA Statement No. 1 at 9:3-5.

1 Commission has previously supported that mains and other distribution assets have longer
2 useful lives than the remaining water utility assets.¹⁰⁸ Given those useful lives, there is an
3 added risk associated with investing in non-distribution or non-collection assets as there is
4 a greater likelihood that they will have to be replaced sooner, as would apply to CUPA.
5 This makes sense as once pipes are in the ground their function is largely passive, whereas
6 the remaining assets are subject to constant use.

7 While it is difficult to directly quantify the extent of this risk, one approach is to
8 recognize that my recommended range as applicable to the Utility Proxy Group reflects the
9 risks applicable to the entire asset base (*i.e.*, distribution and non-distribution) of a group
10 of water utilities similar to CUPA.

11 **VII. CONCLUSION**

12 **Q. PLEASE SUMMARIZE YOUR REBUTTAL TESTIMONY.**

13 A. I continue to support an ROE of 10.60 percent for CUPA. My updated analysis, which
14 includes the use of multiple analytical models, indicates that an ROE of 10.60 percent is
15 appropriate for CUPA. The Opposing Witnesses' recommendations fall short as they either
16 fail to assess the entirety of their analyses, and/or do not appropriately reflect the risk
17 factors specific to CUPA. I recommend that the Commission rely on the entirety of the
18 updated analysis I present in determining the ROE for CUPA.

19 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

20 A. Yes, but I reserve the right to modify and supplement this testimony as necessary.

¹⁰⁸ A 75-year useful life for mains as determined by the PUC in Docket No. A-2019-3008491, while 50 and 10-year useful lives for structures and transportation equipment was not challenged by PUC Staff in Docket No. A-2019-3015173. The Texas Public Utilities Commission provides useful life estimates of 20 years for treatment equipment (chemical feeding equipment) and 50 years for distribution systems. See, System of Accounts for Water and Wastewater Utilities – with 200 or More Connections, A Publication of the Public Utility Commission of Texas.

Community Utilities of Pennsylvania Inc.
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Matthew R. Howard

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Community Utilities of Pennsylvania Inc.
Cost of Capital Summary

<u>Type of Capital</u>	<u>Ratio [1]</u>	<u>Cost Rate</u>		<u>Weighted Cost Rate</u>
Long-Term Debt	50.00%	5.24%	[1]	2.62%
Common Equity	<u>50.00%</u>	10.60%	[2]	<u>5.30%</u>
Total	<u>100.00%</u>			<u>7.92%</u>

Notes:

[1] Company Provided.

[2] Page 2 of this Schedule.

Community Utilities of Pennsylvania Inc.
Summary of Common Equity Cost Rate

DCF	8.76%		8.97%	[1]
Midpoint			8.87%	
CAPM	12.15%	[2]	12.14%	[3]
Midpoint			12.15%	
Risk Premium			<u>10.80%</u>	[4]
Recommended Range Prior to the Application of Company-Specific Factors			10.00% - 11.00%	
Size Premium			0.60%	[5]
Recommended Range Applicable to Community Utilities of Pennsylvania Inc.			<u>10.60% - 11.60%</u>	
Requested Cost of Common Equity			<u>10.60%</u>	

Notes:

[1] Page 4 of this Schedule, mean and median results, respectively.

[2] Page 5 of this Schedule; Average Result Based on Current Interest Rates.

[3] Page 5 of this Schedule;; Average Result Based on Projected Interest Rates.

[4] Page 8 of this Schedule; Average of Results Based on Current and Projected Utility Bond Yields.

[5] Adjustment to reflect the Company's greater risk relative to the Utility Proxy Group as detailed in Mr. Howard's Direct Testimony.

Community Utilities of Pennsylvania Inc.
Summary of Common Equity Cost Rate
Results Exclude Essential Utilities Inc. from the Proxy Group

DCF	8.62%		8.45%	[1]
Midpoint			8.53%	
CAPM	12.01%	[2]	12.00%	[3]
Midpoint			12.01%	
Risk Premium			<u>10.77%</u>	[4]
Recommended Range Prior to the Application of Company-Specific Factors			9.80% - 10.80%	
Size Premium			0.60%	[5]
Recommended Range Applicable to Community Utilities of Pennsylvania Inc.			<u>10.40% - 11.40%</u>	
Requested Cost of Common Equity			<u>10.60%</u>	

Notes:

[1] Page 4 of this Schedule, mean and median results, respectively.

[2] Page 5 of this Schedule; Average Result Based on Current Interest Rates.

[3] Page 5 of this Schedule;; Average Result Based on Projected Interest Rates.

[4] Page 8 of this Schedule; Average of Results Based on Current and Projected Utility Bond Yields.

[5] Adjustment to reflect the Company's greater risk relative to the Utility Proxy Group as detailed in Mr. Howard's Direct Testimony.

Community Utilities of Pennsylvania Inc.
Constant Growth Discounted Cash Flow Model

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] Yahoo Earnings Growth	[7] Value Line Earnings Growth	[8] Average Earnings Growth	[9] Mean ROE
American States Water Company	AWR	\$1.72	\$78.58	2.19%	2.25%	6.30%	4.40%	6.50%	5.73%	7.99%
American Water Works Company, Inc.	AWK	\$2.83	\$129.57	2.18%	2.25%	7.80%	7.78%	3.00%	6.19%	8.45%
California Water Service Group	CWT	\$1.12	\$49.27	2.27%	2.37%	NA	10.80%	6.50%	8.65%	11.02%
Essential Utilities Inc.	WTRG	\$1.23	\$37.21	3.30%	3.40%	5.60%	5.20%	7.50%	6.10%	9.50%
Middlesex Water Company	MSEX	\$1.30	\$62.37	2.08%	2.12%	NA	2.70%	5.00%	3.85%	5.97%
SJW Group	SJW	\$1.60	\$63.73	2.51%	2.60%	NA	6.10%	8.00%	7.05%	9.65%
Mean				2.42%	2.50%	6.57%	6.16%	6.08%	6.26%	8.76%
Median				2.23%	2.31%	6.30%	5.65%	6.50%	6.15%	8.97%
Mean Excluding Middlesex's DCF Result										9.32%
Median Excluding Middlesex's DCF Result										9.50%
Mean Excluding Essential Utilities' Result										8.62%
Median Excluding Essential Utilities' Result										8.45%

Notes:

- [1] Source: Bloomberg Professional
- [2] Source: Bloomberg Professional, equals 30-trading day average as of January 31, 2024
- [3] Equals [1] / [2]
- [4] Equals [3] x (1 + 0.5 x [8])
- [5] Source: Zacks
- [6] Source: Yahoo! Finance
- [7] Source: Value Line
- [8] Equals Average([5], [6], [7])
- [9] Equals [4] + [8]

Community Utilities of Pennsylvania Inc.
Capital Asset Pricing Model

Company	Ticker	[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Average Beta Coefficient	Average Market Return	Current Risk-Free Rate	Market Risk Premium	CAPM	ECAPM	Average
American States Water Company	AWR	0.72	13.94%	4.19%	9.76%	11.23%	11.91%	11.57%
American Water Works Company, Inc.	AWK	0.97	13.94%	4.19%	9.76%	13.65%	13.73%	13.69%
California Water Service Group	CWT	0.75	13.94%	4.19%	9.76%	11.46%	12.08%	11.77%
Essential Utilities Inc.	WTRG	0.91	13.94%	4.19%	9.76%	13.10%	13.31%	13.20%
Middlesex Water Company	MSEX	0.75	13.94%	4.19%	9.76%	11.54%	12.14%	11.84%
SJW Group	SJW	0.78	13.94%	4.19%	9.76%	11.78%	12.32%	12.05%
Mean						12.13%	12.58%	12.35%
Median						11.66%	12.23%	11.95%
Mean Excluding Essential Utilities						11.93%	12.44%	12.18%
Median Excluding Essential Utilities						11.54%	12.14%	11.84%

Company	Ticker	Average		Projected		CAPM	ECAPM	Average
		Beta Coefficient	Market Return	Risk-Free Rate	Market Risk Premium			
American States Water Company	AWR	0.72	13.94%	4.14%	9.80%	11.21%	11.90%	11.55%
American Water Works Company, Inc.	AWK	0.97	13.94%	4.14%	9.80%	13.65%	13.73%	13.69%
California Water Service Group	CWT	0.75	13.94%	4.14%	9.80%	11.45%	12.07%	11.76%
Essential Utilities Inc.	WTRG	0.91	13.94%	4.14%	9.80%	13.09%	13.31%	13.20%
Middlesex Water Company	MSEX	0.75	13.94%	4.14%	9.80%	11.53%	12.13%	11.83%
SJW Group	SJW	0.78	13.94%	4.14%	9.80%	11.77%	12.32%	12.04%
Mean						12.12%	12.57%	12.35%
Median						11.65%	12.22%	11.94%
Mean Excluding Essential Utilities						11.92%	12.43%	12.18%
Median Excluding Essential Utilities						11.53%	12.13%	11.83%

Notes:

[1] Source: Page 7 of this Schedule.

[2] Source: Page 6 of this Schedule.

[3] Current: 30-day average 30-year Treasury yield as of January 31, 2024 from Bloomberg Professional;
Projected: *Blue Chip Financial Forecasts* Vol. 43, No. 2, February 1, 2024 at 2 and Vol. 42, No. 12, December 1, 2023 at 14 for the six quarters ending Q2 2025, and the periods 2025-2029 and 2030-2034.

[4] Equals [2] - [3]

[5] Equals [4] x [1] + [3]

[6] Equals $([4] \times [1]) \times 0.75 + ([1] \times 0.25) + [3]$

[7] = Average [5], [6]

Community Utilities of Pennsylvania Inc.
Market Returns

<u>Ex-Ante Market Return</u>	
Market DCF - Bloomberg	15.42% [1]
Market DCF - Value Line	14.28% [2]
Market DCF - Value Line Summary & Index	12.12% [3]
Average Market Return	<u><u>13.94%</u></u>

Notes:

[1] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P 500 using data from Bloomberg Professional.

[2] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P 500 using data from Value Line.

[3] Based on the application of the average three- to five-year median market price appreciation by Value Line for the seven weeks ended February 2, 2024 plus an average of the median estimated dividend yield of the 1,700 firms covered by Value Line Standard Edition.

Community Utilities of Pennsylvania Inc.
Bloomberg and Value Line Beta Coefficients

Company	Ticker	[1] Bloomberg	[2] Value Line
American States Water Company	AWR	0.74	0.70
American Water Works Company, Inc.	AWK	0.99	0.95
California Water Service Group	CWT	0.74	0.75
Essential Utilities Inc.	WTRG	0.83	1.00
Middlesex Water Company	MSEX	0.76	0.75
SJW Group	SJW	0.71	0.85
Mean		0.79	0.83

Notes:

[1] Source: Bloomberg Professional

[2] Source: Value Line

Community Utilities of Pennsylvania Inc.
Risk Premium Summary

	<u>Includes Essential Utilities Inc.</u>		<u>Excludes Essential Utilities Inc.</u>	
	<u>Current Moody's Utility Bond Yield</u>	<u>Projected Moody's Utility Bond Yield</u>	<u>Current Moody's A2/A3 Utility Bond Yield</u>	<u>Projected Moody's A2/A3 Utility Bond Yield</u>
Average Equity Risk Premium	5.29%	5.19%	[1] 5.30%	[2] 5.20%
Utility Bond Yield	5.50%	5.61%	[3] 5.46%	[4] 5.57%
Return on Equity	10.79%	10.81%	10.76%	10.77%
Average	<u>10.80%</u>		<u>10.77%</u>	

Notes:

[1] Page 9 of this Schedule; based on Moody's A3 Utility Bond Yields.

[2] Page 9 of this Schedule; based on Moody's A2/A3 Utility Bond Yields.

[3] Page 10 of this Schedule; columns [8], [9].

[4] Page 10 of this Schedule; columns [10], [11].

Community Utilities of Pennsylvania Inc.
Summary of Equity Risk Premium Estimates

Equity Risk Premium Based on Moody's A3 Utility Bond Yields	Current Moody's Utility Bond Yield	Projected Moody's Utility Bond Yield	
Predicted Risk Premium Based on the S&P Utilities Index	6.15%	6.04%	[1]
Predicted Risk Premium Based on Regression Analysis of Water/Wastewater Utility Rate Cases 2008 - 2024	4.43%	4.35%	[2]
Average	<u>5.29%</u>	<u>5.19%</u>	
Equity Risk Premium Based on Moody's A2/A3 Utility Bond Yields	Current Moody's A2/A3 Utility Bond Yield	Projected Moody's A2/A3 Utility Bond Yield	
Predicted Risk Premium Based on the S&P Utilities Index	6.11%	5.99%	[1]
Predicted Risk Premium Based on Regression Analysis of Water/Wastewater Utility Rate Cases 2008 - 2024	4.49%	4.40%	[3]
Average	<u>5.30%</u>	<u>5.20%</u>	

Notes:

[1] Page 13 of this Schedule.

[2] Page 16 of this Schedule; Column [4]

[3] Page 16 of this Schedule; Column [8]

Community Utilities of Pennsylvania Inc.
Moody's Bond Yields that Includes Essential Utilities

[1]	[2]	[3]	[4]	[5]
Moody's Aaa Corporate Bond Yield	Moody's A2 Utility Bond Yield	Moody's A2 Utility/Aaa Corporate Spread	Moody's Baa2 Utility Bond Yield	Moody's Baa2 Utility/A2 Utility Spread
4.80%	5.42%	0.62%	5.67%	0.25%
	[6]	[7]	[8]	[9]
	Projected Moody's Aaa Corporate Bond Yield	Projected Moody's A2 Utility Bond Yield	Current Moody's A3 Utility Bond Yield	Projected Moody's A3 Utility Bond Yield
	4.91%	5.53%	5.50%	5.61%
			[10]	[11]
			Current Moody's A2/A3 Utility Bond Yield	Projected Moody's A2/A3 Utility Bond Yield
			5.46%	5.57%

Notes:

[1] Source: Bloomberg Professional; 30-Day Average as of January 31, 2024

[2] Source: Bloomberg Professional; 30-Day Average as of January 31, 2024

[3] = [2] - [1]

[4] Source: Bloomberg Professional; 30-Day Average as of January 31, 2024

[5] = [4] - [2]

[6] *Blue Chip Financial Forecasts*, Vol. 43, No. 2, February 1, 2024 at 2 and Vol. 42, No.12, December 1, 2023 at 14 for the six quarters ending Q2 2025, and the periods 2025-2029 and 2030-2034.

[7] = [6] + [3]

[8] = [2] + [5] / 3

[9] = [7] + [5] / 3

[10] = [2] + [5] / 6

[11] = [7] + [5] / 6

Community Utilities of Pennsylvania Inc.
Moody's and S&P Proxy Group Issuer Ratings

Company	Ticker	Moody's [1]	Numerical Weighting [2]	S&P [1]	Numerical Weighting [2]
American States Water Company	AWR	A2	6.00	A+	5.00
American Water Works Company, Inc.	AWK	A3	7.00	A	6.00
California Water Service Group	CWT	NR	NA	A+	5.00
Essential Utilities Inc.	WTRG	Baa1	8.00	A	6.00
Middlesex Water Company	MSEX	NR	NA	A	6.00
SJW Group	SJW	NR	NA	A-	7.00
Proxy Rating		A3	7.00	A	5.83

Community Utilities of Pennsylvania Inc.
Moody's and S&P Proxy Group Issuer Ratings Excluding Essential Utilities Inc.

Company	Ticker	Moody's [1]	Numerical Weighting [2]	S&P [1]	Numerical Weighting [2]
American States Water Company	AWR	A2	6.00	A+	5.00
American Water Works Company, Inc.	AWK	A3	7.00	A	6.00
California Water Service Group	CWT	NR	NA	A+	5.00
Middlesex Water Company	MSEX	NR	NA	A	6.00
SJW Group	SJW	NR	NA	A-	7.00
Proxy Rating		A2/A3	6.50	A	5.80

Notes:

[1] Source: S&P Global Market Intelligence; Moody's Investor Services

Ratings are the average of each company's utility operating subsidiaries.

[2] From page 12 of this Schedule.

Numerical Assignment for Moody's and Standard & Poor's Bond Ratings

<u>Moody's Bond Rating</u>	<u>Numerical Bond Weighting</u>	<u>Standard & Poor's Bond Rating</u>
Aaa	1	AAA
Aa1	2	AA+
Aa2	3	AA
Aa3	4	AA-
A1	5	A+
A2	6	A
A3	7	A-
Baa1	8	BBB+
Baa2	9	BBB
Baa3	10	BBB-
Ba1	11	BB+
Ba2	12	BB
Ba3	13	BB-
B1	14	B+
B2	15	B
B3	16	B-

Community Utilities of Pennsylvania Inc.
Summary of Equity Risk Premium Estimates Based on the S&P Utilities Index

<u>Equity Risk Premium</u>	<u>Current Moody's Utility Bond Yield</u>	<u>Projected Moody's Utility Bond Yield</u>	
Predicted Risk Premium Based on Constant Growth DCF Applied to S&P Utilities Index	5.38%	5.27%	[1]
Predicted Risk Premium Based on CAPM Applied to S&P Utilities Index	6.92%	6.80%	[2]
S&P Utilities Index Derived Risk Premium Applicable to the Utility Proxy Group Based on Moody's A3 Rating	6.15%	6.04%	
Adjusted to Reflect Proxy Group Moody's A2/A3 Utility Bond Rating	-0.04%	-0.04%	[3]
S&P Utilities Index Derived Risk Premium Applicable to the Utility Proxy Group Based on Moody's A2/A3 Rating	6.11%	5.99%	

Notes:

[1] Page 14 of this Schedule.

[2] Page 15 of this Schedule.

[3] Adjustment to reflect the A2/A3 rating of the Utility Proxy Group (Excluding Essential) relative to the A3 rating of the S&P 500 Utilities Index. Calculated as 1/6th of the spread between Moody's A2 and Baa2 Utility Bond Yields ($1/6 * 0.25\% = 0.04\%$) as shown in Column [5] of page 10 of this Schedule.

Community Utilities of Pennsylvania Inc.
S&P Utilities Index DCF-Derived Equity Risk Premium

<u>Ex-Ante Return</u>	
S&P Utilities Index DCF - Bloomberg	10.92% [1]
S&P Utilities Index DCF - Value Line	<u>10.84%</u> [2]
Average	<u><u>10.88%</u></u> [3]
Current Moody's A3 Utility Bond Yield	5.50% [4]
Projected Moody's A3 Utility Bond Yield	<u>5.61%</u> [5]
Risk Premium over Current Moody's A3 Utility Bond Yield	<u><u>5.38%</u></u> [6]
Risk Premium over Projected Moody's A3 Utility Bond Yield	<u><u>5.27%</u></u> [7]

Notes:

[1] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P Utilities Index using data from Bloomberg Professional.

[2] Based on the application of a market capitalization weighted Constant Growth DCF to the individual companies within the S&P Utilities Index using data from Value Line.

[3] Average of [1], [2]

[4] From page 10 of this Schedule; Column [8]

[5] From page 10 of this Schedule; Column [9]

[6] = [3] - [4]

[7] = [3] - [5]

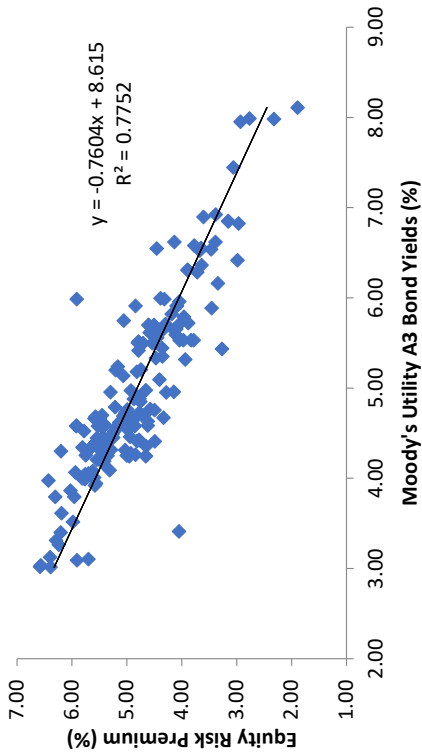
Community Utilities of Pennsylvania Inc.
S&P Utilities Capital Asset Pricing Model Derived Equity Risk Premium

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Average Beta Coefficient	Average Market Return	Risk-Free Rate	Market Risk Premium	Expected Return on the S&P Utilities Index Based on CAPM	Expected Return on the S&P Utilities Index Based on ECAPM	Average
S&P Utilities Index - Current Risk-Free Rate	0.82	13.94%	4.19%	9.76%	12.21%	12.64%
S&P Utilities Index - Projected Risk-Free Rate	0.82	13.94%	4.14%	9.80%	12.20%	12.64%
			Current Moody's A3 Utility Bond Yield			5.50%
			Projected Moody's A3 Utility Bond Yield			5.61%
			Risk Premium over Current Moody's A3 Utility Bond Yield			6.92%
			Risk Premium over Projected Moody's A3 Utility Bond Yield			6.80%

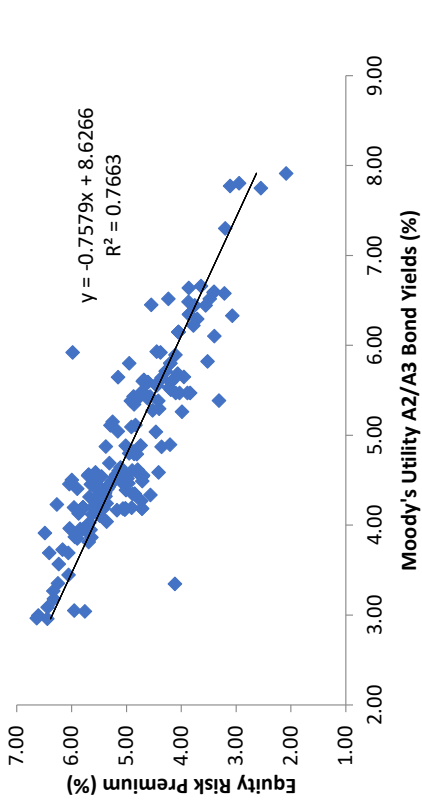
Notes:

- [1] Average of Weighted Beta coefficients for the S&P Utilities Index based on data from Bloomberg Professional and Value Line.
- [2] Source: Page 6 of this Schedule.
- [3] Source: Page 5 of this Schedule.
- [4] Equals [2] - [3]
- [5] Equals [4] x [1] + [3]
- [6] Equals (([4] x [1]) x 0.75) + ([4] x 0.25)) + [3]
- [7] Average [5], [6]
- [8] From page 10 of this Schedule; Column [8]
- [9] From page 10 of this Schedule; Column [9]
- [10] = Average expected return on the S&P Utilities Index ([7]) based on current risk-free rate minus current Moody's A3 utility bond yield ([8])
- [11] = Average expected return on the S&P Utilities Index ([7]) based on projected risk-free rate minus projected Moody's A3 utility bond yield ([9])

Community Utilities of Pennsylvania Inc.
Risk Premium Based on Authorized Returns 2008 - 2023



	[1]	[2]	[3]	[4]
	Moody's Utility A3 Bond Yields (%)		Moody's A3 Utility Bond Yield	
	Constant	Slope	Moody's A3 Utility Bond Yield	Equity Risk Premium
Current Moody's A3 Utility Bond Yield	8.6150 %	-0.7604 %	5.50 %	4.43 %
Projected Moody's A3 Utility Bond Yield	8.6150 %	-0.7604 %	5.61 %	4.35 %



	[5]	[6]	[7]	[8]
	Moody's Utility A2/A3 Bond Yields (%)		Moody's A2/A3 Utility Bond Yield	
	Constant	Slope	Moody's A2/A3 Utility Bond Yield	Equity Risk Premium
Current Moody's A2/A3 Utility Bond Yield	8.6266 %	-0.7579 %	5.46 %	4.49 %
Projected Moody's A2/A3 Utility Bond Yield	8.6266 %	-0.7579 %	5.57 %	4.40 %

Notes:

- [1] Constant derived from a linear regression of equity risk premiums and monthly Moody's A3 utility bond yields; equity risk premium calculated as authorized ROEs for water and wastewater utilities less 30-day average Moody's A3 utility bond yields available on date of order.
- [2] Slope derived from a linear regression of equity risk premiums and monthly Moody's A3 utility bond yields; equity risk premium calculated as authorized ROEs for water and wastewater utilities less 30-day average Moody's A3 utility bond yields available on date of order.
- [3] Source: Page 10 of this Schedule; Columns [8], [9]
- [4] = [1] + ([2] x [3])
- [5] Constant derived from a linear regression of equity risk premiums and monthly Moody's A2/A3 utility bond yields; equity risk premium calculated as authorized ROEs for water and wastewater utilities less 30-day average Moody's A2/A3 utility bond yields available on date of order.
- [6] Slope derived from a linear regression of equity risk premiums and monthly Moody's A2/A3 utility bond yields; equity risk premium calculated as authorized ROEs for water and wastewater utilities less 30-day average Moody's A2/A3 utility bond yields available on date of order.
- [7] Source: Page 10 of this Schedule; Columns [10], [11]
- [8] = [5] + ([6] x [7])

Source: Regulatory Research Associates; Bloomberg Professional

Community Utilities of Pennsylvania Inc.
Small Size Premium

	Including Essential Utilities Inc.	Excluding Essential Utilities Inc.	
	(\$Mil)		
Community Utilities of Pennsylvania Inc.	\$16.21	\$16.21	[1]
Median Market to Book for Utility Proxy Group	2.28	2.55	
Community Utilities of Pennsylvania, Inc. Implied Market Cap	\$37.00	\$41.33	

Company Name	Ticker	[2]	[3]
		Market Cap (\$Mil)	Market to Book Ratio
American States Water Company	AWR	\$2,905.5	3.77
American Water Works Company, Inc.	AWK	\$25,227.0	2.55
California Water Service Group	CWT	\$2,843.2	2.02
Essential Utilities Inc.	WTRG	\$10,165.8	1.72
Middlesex Water Company	MSEX	\$1,110.5	2.64
SJW Group	SJW	\$2,035.2	1.67
Median		\$2,874.34	2.28
Median Excluding Essential Utilities Inc.		\$2,843.21	2.55

Market Capitalization (\$Mil) [4]				
Decile	Low	High	Size Premium	
1	\$ 31,549.077	\$ 2,203,381.286		-0.26%
2	\$ 12,372.885	\$ 31,316.513		0.45%
3	\$ 5,918.981	\$ 12,323.854		0.57%
4	\$ 3,770.176	\$ 5,916.017		0.58%
5	\$ 2,365.425	\$ 3,769.877		0.93%
6	\$ 1,389.851	\$ 2,365.076		1.16%
7	\$ 789.019	\$ 1,389.118		1.37%
8	\$ 377.076	\$ 782.383		1.18%
9	\$ 218.389	\$ 373.879		2.15%
10	\$ 2.015	\$ 218.227		4.83%

Including Essential Utilities Inc.

Proxy Group Size Premium	\$	2,874.336	0.93%
10th Decile Size Premium	\$	37.002	4.83%
Difference from Proxy Group			3.90%

Excluding Essential Utilities Inc.

Proxy Group Size Premium	\$	2,843.209	0.93%
10th Decile Size Premium	\$	41.326	4.83%
Difference from Proxy Group			3.90%

Notes:

[1] Rate Base Multiplied by Common Equity Ratio

[2] Source: Bloomberg Professional, 30-day average

[3] Source: Bloomberg Professional, 30-day average

[4] Source: Kroll 2023 Cost of Capital Navigator

Community Utilities of Pennsylvania Inc.
Mr. Patel's Corrected DCF

Expected Market Cost Rate of Equity for the Proxy Group

	Spot-Price Dividend Yield (1)	Growth Rate (2)	Expected Return on Equity (3)
American Water Works Company, Inc.	2.25%	6.19%	8.44%
American States Water Company	2.26%	5.73%	8.00%
California Water Service Group	2.16%	8.65%	10.81%
Essential Utilities, Inc. (4)	3.36%	6.10%	9.46%
Middlesex Water Company	2.10%	3.85%	5.95%
SJW Group	2.44%	7.05%	9.49%
Average	2.43%	6.26%	8.69%
Average Excluding Essential	2.24%	6.30%	8.54%

Notes:

- (1) Mr. Patel's Spot Dividend Yield from I&E Exhibit No. 2 Schedule 5.
- (2) Mr. Patel's average 5-year forecasted growth rate from I&E Exhibit No. 2 Schedule 7.
- (3) Column (1) + Column (2) = Column (3)
- (4) Data obtained from Mr. Patel's Workpapers.

Community Utilities of Pennsylvania Inc.
Mr. Patel's Corrected CAPM

CAPM and ECAPM with Forecasted Return

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

CAPM Re = $Rf + Be(Rm - Rf)$
ECAPM Re = $Rf + 0.25(Rm - Rf) + 0.75\beta(Rm - Rf)$

	Including Essential Utilities Inc.			Excluding Essential Utilities Inc.			
	Projected Rf	Current Rf	Average	Projected Rf	Current Rf	Average	
Rf =	4.20	4.05		4.20	4.05		(1)
Rm =	12.05	12.05		12.05	12.05		(2)
Be =	0.83	0.83		0.80	0.80		(3)
CAPM Re =	<u>10.74</u>	<u>10.71</u>	<u>10.73</u>	<u>10.48</u>	<u>10.45</u>	<u>10.46</u>	
ECAPM Re =	<u>11.07</u>	<u>11.05</u>	<u>11.06</u>	<u>10.87</u>	<u>10.85</u>	<u>10.86</u>	
Average =	<u><u>10.90</u></u>	<u><u>10.88</u></u>	<u><u>10.89</u></u>	<u><u>10.67</u></u>	<u><u>10.65</u></u>	<u><u>10.66</u></u>	

Sources:

- (1) Blue Chip Financial Forecasts for 30-Year Treasury Note 12/1/2023 & 12/28/2023; Bloomberg Professional, spot price as of 1/3/2024
(2) I&E Exhibit No 2 Schedule 10
(3) Page 2 of this Schedule.

Projected Risk-Free Rate

30-Year Treasury Note	Yield
1Q 2024	4.30
2Q 2024	4.30
3Q 2024	4.20
4Q 2024	4.10
2025-2029	4.10
2030-2034	<u>4.20</u>
Average	<u><u>4.20</u></u>

Source:

Blue Chip Financial Forecasts 12/1/2023 & 12/28/2023

Required Rate of Return on Market as a Whole Forecasted

	Dividend Yield	+	Growth Rate	=	Expected Market Return
Value Line Estimate	2.20%		9.73%		11.93%
S&P 500 Historical Return					<u>12.16%</u>
Average Expected Market Return				=	<u><u>12.05%</u></u>

Sources:

Value Line Dividend Yield	1/5/2024	2.20%
Value Line Appreciation Potential	1/5/2024	45.00%

Community Utilities of Pennsylvania Inc.
Mr. Patel's Corrected CAPM

<u>Company</u>	<u>Beta</u>	<u>Excluding Essential Utilities Inc.</u>
American Water Works Company, Inc.	0.95	0.95
American States Water Company	0.70	0.70
California Water Service Group	0.75	0.75
Essential Utilities, Inc.	1.00	
Middlesex Water Company	0.75	0.75
SJW Group	0.85	0.85
Average beta for CAPM	0.83	0.80

Source:

I&E Exhibit No. 2 Schedule 8 and Value Line 01/05/2024

Community Utilities of Pennsylvania Inc.
Ms. DeAngelo's Corrected DCF Model

Proxy Group	[1] Average Dividend Yield (1)	[2] Value Line Projected 5 Year Growth in EPS (2)	[3] Zack's 3-5 Year Projected Growth in EPS (2)	[4] Yahoo! Finance Projected 5 Year Growth in EPS (2)	[5] Average Projected 5 Year Growth in EPS (3)	[6] Adjusted Dividend Yield (4)	[7] Indicated Common Equity Cost Rate (5)
American States Water Company	2.13%	6.50%	6.30%	4.40%	5.73%	2.19%	7.92%
American Water Works Company, Inc.	2.19%	3.00%	7.76%	7.78%	6.18%	2.26%	8.44%
Essential Utilities, Inc.	3.47%	7.50%	5.60%	5.20%	6.10%	3.58%	9.68%
California Water Service Group	2.08%	6.50%	N/A	10.80%	8.65%	2.17%	10.82%
Middlesex Water Company	1.92%	5.00%	N/A	2.70%	3.85%	1.95%	5.80%
SJW Group	2.39%	8.00%	N/A	6.10%	7.05%	2.48%	9.53%
						Average	8.70%
						Median	8.98%
						Average of Mean and Median	8.84%

N/A= Not Available

Notes:

(1) Source: DeAngelo Sch. MND-7.

(2) Source: DeAngelo Sch. MND-2.

(3) Average of columns 2 through 4.

(4) This reflects a growth rate component equal to one-half the conclusion of growth rate x column 1 to reflect the periodic payment of dividends (Gordon Model) as opposed to the continuous payment.

Thus, for American States Water Company, $2.13\% \times (1 + (1/2 \times 5.73\%)) = 2.19\%$.

(5) Column 5 + Column 6.

CUPA STATEMENT NO. 9-R
PENNSYLVANIA PUBLIC UTILITY COMMISSION
DOCKET NOS. R-2023-3043804 *et al* (consolidated)

REBUTTAL TESTIMONY OF
HAROLD WALKER
ON BEHALF OF
COMMUNITY UTILITIES OF PENNSYLVANIA INC.
March 5, 2024

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VII. CONCLUSION2

1 **I. INTRODUCTION**

2 **Q. STATE YOUR NAME AND ADDRESS.**

3 A. My name is Harold Walker, III. My business address is 1010 Adams Avenue, Audubon,
4 Pennsylvania, 19403.

5 **Q. ARE YOU THE SAME HAROLD WALKER WHO PREVIOUSLY SUBMITTED**
6 **DIRECT TESTIMONY IN THIS PROCEEDING ON BEHALF OF COMMUNITY**
7 **UTILITIES OF PENNSYLVANIA INC. (“CUPA”)?**

8 A. Yes. CUPA St. No. 9 is my direct testimony. I am employed by Gannett Fleming
9 Valuation and Rate Consultants, LLC as Manager, Financial Studies.

10 **II. SCOPE OF TESTIMONY**

11 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY AT THIS TIME?**

12 A. The Community Utilities of Pennsylvania, Inc. (“CUPA” or “Company”) asked me to
13 update my testimony concerning the appropriate working capital required to finance
14 CUPA’s operating expenses (“O&M and Taxes”). The updated O&M and Taxes were
15 developed by Company witness Gray in his rebuttal testimony.

16 My working capital recommendation is based upon the results of a lead-lag study
17 of CUPA, that was presented in my direct testimony, applied to the updated O&M and
18 Taxes shown in Mr. Gray’s rebuttal. Schedule HW-1R, attached hereto, supports my
19 rebuttal testimony and shows the development of the Company’s updated working capital
20 claims.

21 **Q. ARE THERE ANY AREAS OF AGREEMENT IN THE WORKING CAPITAL**
22 **TESTIMONIES PRESENTED IN THESE PROCEEDINGS?**

23 Yes, all parties have adopted my recommended net lag days (revenue lag days less expense

1 lead days) presented in my direct testimony. Accordingly, the only issue regarding the
2 Company's working capital is the amount of O&M and Taxes to be applied to the net lag
3 days.¹

4 **III. SUMMARY OF UPDATED WORKING CAPITAL CLAIM**

5 **Q. WHAT ARE THE COMPANY'S UPDATED WORKING CAPITAL CLAIMS?**

6 Yes. CUPA's working capital requirements are summarized on Schedule HW-1R. The
7 working capital requirement is calculated by multiplying the net lag days (revenue lag days
8 less expense lead days) by the average operating expenses per day (total operating expenses
9 / 365 days). I determined the Company's working capital through a Lead-Lag Study which
10 measured the net lag days required to finance CUPA's O&M and Taxes.

11 As shown on Schedule HW-1R, I determined the Company's working capital for
12 the pro forma historic test year ("HTY"), the future test year ("FTY"), and the fully
13 projected future test year ("FPFTY"). The cash working capital for HTY is \$874,662. The
14 cash working capital requirement for FTY is \$937,521 and the cash working capital
15 requirement for FPFTY is \$980,481.²

16 **IV. CONCLUSION**

17 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

18 A. Yes, but I reserve the right to modify and supplement this testimony as necessary.

¹ I&E Statement No. 1 at pages 39-41 and OCA Statement 2 at pages 13-14.

² As shown on page 2 of Schedule HW-1R, the Water Operations' cash working capital for HTY is \$379,235, FTY is \$387,528 and the cash working capital requirement for FPFTY is \$405,257. As shown on page 3 of Schedule HW-1R, the Sewer Operations' cash working capital for HTY is \$495,424, FTY is \$549,990, and the cash working capital requirement for FPFTY is \$575,223.

Community Utilities of Pennsylvania, Inc
Summary of Calculation of Cash Working Capital Requirements
Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

	Revenue	Expense		Expense Claim	12-Months	Expense Claim	Future	Expense Claim	Fully	Expense Claim	Fully Projected
	Lag	Lead	Net (Lead)	12-Months	Ending	Future	Test Year	Year Under	Present Rates	Year Under	Proposed Rates
Utility Operating Expenses	Days	Days	Lag Days	Ending	7/31/2023	Test Year	7/31/2024	Present Rates	7/31/2025	Proposed Rates	7/31/2025
				7/31/2023	CWC	7/31/2024	CWC	7/31/2025	CWC	7/31/2025	CWC
Purchased Power	91.0	57.5	33.5	\$ 266,877	\$ 24,494	\$ 266,877	\$ 24,494	\$ 266,877	\$ 24,494	\$ 266,877	\$ 24,494
Purchased Water / Sewer	91.0	38.5	52.5	270,582	38,919	270,582	38,919	270,582	38,919	270,582	38,919
Maintenance and Repair	91.0	28.7	62.3	745,538	127,252	935,098	159,607	947,798	161,775	947,798	161,775
Maintenance Testing	91.0	12.6	78.4	128,861	27,679	128,861	27,679	128,861	27,679	128,861	27,679
Meter Reading	91.0	22.9	68.1	10,960	2,045	10,960	2,045	10,960	2,045	10,960	2,045
Chemicals	91.0	35.5	55.5	226,598	34,455	308,223	46,867	331,546	50,413	331,546	50,413
Transportation	91.0	22.9	68.1	72,821	13,587	72,821	13,587	72,821	13,587	72,821	13,587
Operating Exp. Charged to Plant	91.0	7.9	83.1	(57,715)	(13,140)	(57,715)	(13,140)	(57,715)	(13,140)	(57,715)	(13,140)
Outside Services - Other	91.0	58.0	33.0	78,976	7,140	78,976	7,140	78,976	7,140	78,976	7,140
Salaries and Wages	91.0	7.9	83.1	1,132,594	257,859	1,125,717	256,293	1,172,704	266,991	1,172,704	266,991
Office Supplies & Other Office Exp	91.0	36.6	54.4	47,836	7,130	47,836	7,130	47,836	7,130	47,836	7,130
Pension & Other Benefits	91.0	18.4	72.6	214,454	42,656	225,586	44,870	229,685	45,685	229,685	45,685
Rent	91.0	(14.7)	105.7	5,699	1,650	5,699	1,650	5,699	1,650	5,699	1,650
Insurance	91.0	(118.0)	209.0	156,422	89,568	165,952	95,025	178,396	102,150	178,396	102,150
Office Utilities	91.0	(4.6)	95.6	43,755	11,460	43,755	11,460	43,755	11,460	43,755	11,460
Miscellaneous	91.0	1.4	89.6	25,700	6,309	25,700	6,309	25,700	6,309	25,700	6,309
Corporate Allocation (CAM)	91.0	18.4	72.6	699,437	139,121	758,938	150,956	775,214	154,193	775,214	154,193
Payroll Taxes	91.0	7.9	83.1	82,770	18,844	83,435	18,996	86,724	19,745	86,724	19,745
Property Taxes	91.0	(112.6)	203.6	36,440	20,327	36,440	20,327	36,440	20,327	36,440	20,327
Utility/Commission Tax	91.0	(106.0)	197.0	32,067	17,307	32,067	17,307	38,043	20,533	59,158	31,929
Total				\$ 874,662	\$ 937,521	\$ 969,085	\$ 980,481				

Community Utilities of Pennsylvania, Inc - Water Operations

Summary of Calculation of Cash Working Capital Requirements

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

	Revenue	Expense		Expense Claim	12-Months	Expense Claim	Future	Expense Claim	Fully	Expense Claim	Fully Projected
	Lag	Lead	Net (Lead)	12-Months	Ending	Future	Test Year	Year Under	Present Rates	Year Under	Proposed Rates
Utility Operating Expenses	Days	Days	Lag Days	Ending	7/31/2023	7/31/2024	7/31/2024	7/31/2025	7/31/2025	7/31/2025	7/31/2025
				CWC	CWC	CWC	CWC	CWC	CWC	CWC	CWC
Purchased Power	91.0	57.5	33.5	\$ 39,569	\$ 3,632	\$ 39,569	\$ 3,632	\$ 39,569	\$ 3,632	\$ 39,569	\$ 3,632
Purchased Water / Sewer	91.0	38.5	52.5	270,582	38,919	270,582	38,919	270,582	38,919	270,582	38,919
Maintenance and Repair	91.0	28.7	62.3	208,402	35,571	241,196	41,168	247,106	42,177	247,106	42,177
Maintenance Testing	91.0	12.6	78.4	39,509	8,486	39,509	8,486	39,509	8,486	39,509	8,486
Meter Reading	91.0	22.9	68.1	8,036	1,499	8,036	1,499	8,036	1,499	8,036	1,499
Chemicals	91.0	35.5	55.5	38,286	5,822	53,756	8,174	55,865	8,495	55,865	8,495
Transportation	91.0	22.9	68.1	30,928	5,770	30,928	5,770	30,928	5,770	30,928	5,770
Operating Exp. Charged to Plant	91.0	7.9	83.1	(26,207)	(5,967)	(26,207)	(5,967)	(26,207)	(5,967)	(26,207)	(5,967)
Outside Services - Other	91.0	58.0	33.0	40,020	3,618	40,020	3,618	40,020	3,618	40,020	3,618
Salaries and Wages	91.0	7.9	83.1	546,427	124,406	513,359	116,877	534,723	121,741	534,723	121,741
Office Supplies & Other Office Exp	91.0	36.6	54.4	25,708	3,832	25,708	3,832	25,708	3,832	25,708	3,832
Pension & Other Benefits	91.0	18.4	72.6	100,368	19,964	102,678	20,423	104,541	20,794	104,541	20,794
Rent	91.0	(14.7)	105.7	2,592	751	2,592	751	2,592	751	2,592	751
Insurance	91.0	(118.0)	209.0	71,137	40,733	75,455	43,206	81,113	46,446	81,113	46,446
Office Utilities	91.0	(4.6)	95.6	16,340	4,280	16,340	4,280	16,340	4,280	16,340	4,280
Miscellaneous	91.0	1.4	89.6	11,982	2,941	11,982	2,941	11,982	2,941	11,982	2,941
Corporate Allocation (CAM)	91.0	18.4	72.6	318,070	63,265	345,055	68,633	352,455	70,105	352,455	70,105
Payroll Taxes	91.0	7.9	83.1	39,811	9,064	37,936	8,637	39,432	8,977	39,432	8,977
Property Taxes	91.0	(112.6)	203.6	9,245	5,157	9,245	5,157	9,245	5,157	9,245	5,157
Utility/Commission Tax	91.0	(106.0)	197.0	13,882	7,492	13,882	7,492	15,533	8,384	25,206	13,604
Total				\$ 379,235	\$ 379,235	\$ 387,528	\$ 387,528	\$ 400,037	\$ 400,037	\$ 405,257	\$ 405,257

Community Utilities of Pennsylvania, Inc - Sewer Operations

Summary of Calculation of Cash Working Capital Requirements

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

Utility Operating Expenses	Revenue Lag Days	Expense Lead Days	Net (Lead) Lag Days	Expense Claim 12-Months Ending 7/31/2023	12-Months Ending 7/31/2023 CWC	Expense Claim Future Test Year 7/31/2024	Future Test Year 7/31/2024 CWC	Expense Claim Fully Projected Year Under Present Rates 7/31/2025	Fully Projected Year Under Present Rates CWC 7/31/2025	Expense Claim Fully Projected Future Test Year Under Proposed Rates 7/31/2025	Fully Projected Future Test Year Under Proposed Rates CWC 7/31/2025
Purchased Power	91.0	57.5	33.5	\$ 227,308	\$ 20,863	\$ 227,308	\$ 20,863	\$ 227,308	\$ 20,863	\$ 227,308	\$ 20,863
Purchased Water / Sewer	91.0	38.5	52.5	-	-	-	-	-	-	-	-
Maintenance and Repair	91.0	28.7	62.3	537,136	91,681	693,903	118,439	700,693	119,598	700,693	119,598
Maintenance Testing	91.0	12.6	78.4	89,352	19,192	89,352	19,192	89,352	19,192	89,352	19,192
Meter Reading	91.0	22.9	68.1	2,924	545	2,924	545	2,924	545	2,924	545
Chemicals	91.0	35.5	55.5	188,313	28,634	254,468	38,693	275,681	41,919	275,681	41,919
Transportation	91.0	22.9	68.1	41,893	7,816	41,893	7,816	41,893	7,816	41,893	7,816
Operating Exp. Charged to Plant	91.0	7.9	83.1	(31,508)	(7,173)	(31,508)	(7,173)	(31,508)	(7,173)	(31,508)	(7,173)
Outside Services - Other	91.0	58.0	33.0	38,956	3,522	38,956	3,522	38,956	3,522	38,956	3,522
Salaries and Wages	91.0	7.9	83.1	586,167	133,453	612,359	139,416	637,982	145,250	637,982	145,250
Office Supplies & Other Office Exp	91.0	36.6	54.4	22,128	3,298	22,128	3,298	22,128	3,298	22,128	3,298
Pension & Other Benefits	91.0	18.4	72.6	114,086	22,692	122,908	24,447	125,144	24,892	125,144	24,892
Rent	91.0	(14.7)	105.7	3,107	900	3,107	900	3,107	900	3,107	900
Insurance	91.0	(118.0)	209.0	85,284	48,834	90,497	51,819	97,283	55,705	97,283	55,705
Office Utilities	91.0	(4.6)	95.6	27,415	7,180	27,415	7,180	27,415	7,180	27,415	7,180
Miscellaneous	91.0	1.4	89.6	13,718	3,367	13,718	3,367	13,718	3,367	13,718	3,367
Corporate Allocation (CAM)	91.0	18.4	72.6	381,366	75,855	413,883	82,323	422,759	84,088	422,759	84,088
Payroll Taxes	91.0	7.9	83.1	42,960	9,781	45,499	10,359	47,292	10,767	47,292	10,767
Property Taxes	91.0	(112.6)	203.6	27,195	15,169	27,195	15,169	27,195	15,169	27,195	15,169
Utility/Commission Tax	91.0	(106.0)	197.0	18,185	9,815	18,185	9,815	22,510	12,149	33,952	18,325
Total				\$ 495,424		\$ 549,990		\$ 569,047		\$ 575,223	

SURREBUTTAL TESTIMONY

CUPA STATEMENT NO. 8-SR

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3043804 *et al* (consolidated)

SURREBUTTAL TESTIMONY OF

MATTHEW R. HOWARD

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 19, 2024

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1 **I. INTRODUCTION**

2 **Q. MR. HOWARD, DID YOU PREVIOUSLY PROVIDE TESTIMONY IN THIS**
3 **PROCEEDING ON BEHALF OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC. (“CUPA”)?**

5 A. Yes. CUPA St. No. 8 is my direct testimony and CUPA St. No. 8-R is my rebuttal
6 testimony.

7 **Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?**

8 A. The purpose of my Surrebuttal Testimony is to respond to the Rebuttal Testimony of Mr.
9 D.C. Patel, witness for the Pennsylvania Public Utility Commission’s (“PA PUC” or the
10 “Commission”) Bureau of Investigation and Enforcement (“I&E”) as it relates to CUPA’s
11 return on common equity (“ROE”)¹.

12 **Q. HAVE YOU PREPARED A SCHEDULE IN SUPPORT OF YOUR**
13 **SURREBUTTAL TESTIMONY?**

14 A. Yes, I have. I have prepared Schedule MRH-1-SR which has been prepared by me or under
15 my direct supervision. I also provide Schedule MRH-2-SR which is the Commission’s
16 Quarterly Report on the Earnings of Jurisdictional Utilities for September 30, 2023 (the
17 “Quarterly Report”).

18 **II. RESPONSE TO I&E WITNESS PATEL**

19 **Q. WHAT ARE YOUR CONCERNS WITH MR. PATEL’S REBUTTAL**
20 **TESTIMONY?**

21 A. I have two specific concerns with Mr. Patel’s Rebuttal Testimony: (1) his claim that the
22 presence of the Distribution System Improvement Charge (“DSIC”) “serves to lower a

¹ Also referred to as “cost of common equity.”

1 utility's risk because it reduces the lag time in the recovery of the company's capital
2 outlays"²; and (2) his claim that the ROE used in calculating a utility's DSIC as presented
3 in the Quarterly Report should be viewed as an "incentive rate that is higher than a return
4 on equity percentage granted in a base rate proceeding."³

5 **Q. DOES CUPA CURRENTLY HAVE A DSIC IN PLACE?**

6 A. No, it does not.

7 **Q. IF CUPA HAD A DSIC IN PLACE, WOULD IT BE CORRECT TO ACCOUNT**
8 **FOR IT IN DETERMINING THE ROE FOR CUPA?**

9 A. No, it would not. It is important to remember that determining the cost of capital is a
10 comparative exercise, so if similar mechanisms are common throughout the companies on
11 which one bases their analyses, the comparative risk is zero. More specifically, if the
12 companies in the proxy group have similar rate mechanisms as CUPA (assuming the
13 presence of a DSIC), investors would not perceive different risk profiles between CUPA
14 and the proxy companies. Further, the market data of the proxy group would reflect any
15 impact on perceived risk by investors from these mechanism(s), meaning it already reflects
16 the perceived risk investors would have for CUPA. This is a critical and necessary aspect
17 of assessing whether a ratemaking mechanism affects a utility's overall risk.

18 **Q. HAVE YOU EXAMINED THE PRESENCE OF SIMILAR REGULATORY RATE**
19 **MECHANISMS IN PLACE WITHIN YOUR PROXY GROUP?**

20 A. Yes, I have. Schedule MRH-1-SR provides a summary of regulatory mechanisms such as
21 infrastructure riders and future test years in effect at each utility subsidiary of my Utility
22 Proxy Group. Infrastructure riders and future test years both serve to reduce regulatory

² I&E Statement No. 2-R at 5:18-19.

³ I&E Statement No. 2-R at 6:6-7.

1 lag, which as noted above is Mr. Patel's position regarding the DSIC. The shortcoming of
2 Mr. Patel's position is that he does not compare the presence of a DSIC to similar
3 mechanisms present in his proxy group. Schedule MRH-1-SR demonstrates that
4 infrastructure riders and/or future test years are present in every proxy company. Thus,
5 any risk reduction attributable to those mechanisms would be reflected in their market data.
6 As such, if CUPA had a DSIC, CUPA would not be unique and a DSIC would not lower
7 the risk for CUPA relative to the proxy group.

8 **Q. ARE THERE STUDIES ADDRESSING THE RELATIONSHIP BETWEEN**
9 **RATEMAKING MECHANISMS, GENERALLY, AND ROES?**

10 A. Yes. Richard A. Michelfelder of Rutgers University, along with my colleagues at
11 ScottMadden, Inc., Pauline M. Ahern and Dylan W. D'Ascendis, examined the relationship
12 between decoupling mechanisms and ROEs among electric, gas, and water utilities. Using
13 the generalized consumption asset pricing model, also known as the Predictive Risk
14 Premium Model, they found decoupling mechanisms to have no statistically significant
15 effect on investor perceived risk, and hence, ROE.⁴

16 Also, in March 2014, The Brattle Group ("Brattle") published a study addressing
17 the effect of revenue decoupling structures on the cost of capital for electric utilities.⁵ In
18 its report, which extended a prior analysis focused on natural gas distribution utilities,
19 Brattle pointed out that although decoupling structures may affect revenues, net income
20 can still vary. Brattle further noted that the distinction between diversifiable and non-
21 diversifiable risk is important to equity investors, and the relationship between decoupling

⁴ Richard A. Michelfelder, Pauline M. Ahern, Dylan W. D'Ascendis, *Decoupling Impact and Public Utility Conservation Investment*, Energy Policy 130 (2019), at 311-319.

⁵ The Brattle Group, *The Impact of Revenue Decoupling on the Cost of Capital for Electric Utilities: An Empirical Investigation*, Prepared for the Energy Foundation, March 20, 2014.

1 and ROE should be examined in that context. Brattle noted that although reductions in
2 total risk may be important to bondholders, only reductions in non-diversifiable business
3 risk would warrant a reduction to the ROE. In November 2016, the Brattle study was
4 updated based on data through the fourth quarter of 2015.⁶

5 Brattle's empirical analysis examined the relationship between decoupling and the
6 After-Tax Weighted Average Cost of Capital for a group of electric utilities that had
7 implemented decoupling structures in various jurisdictions throughout the United States.
8 As with Brattle's 2014 study, the updated study found no statistically significant link
9 between the cost of capital and revenue decoupling structures.⁷

10 **Q. DOES MR. PATEL OFFER ANY EVIDENCE AS TO WHY THE ROE APPROVED**
11 **FOR THE DSIC SHOULD BE VIEWED AS AN INCENTIVE RATE THAT IS**
12 **HIGHER THAN THE AUTHORIZED ROE?**

13 A. No, he does not. Mr. Patel only offers speculation in support of his position that the ROE
14 the Commission sets quarterly should be viewed as an incentive ROE rate. He notes that
15 "if a company believes it will receive a return higher than the DSIC rate in a litigated base
16 rate proceeding, it will remove the incentive to use the DSIC mechanism between rate
17 filings and may encourage the more frequent filing of base rate cases."⁸

18 **Q. DO YOU AGREE WITH MR. PATEL?**

19 A. No, I do not. First, Mr. Patel fails to consider that the ROE used to determine a utility's
20 DSIC rate is the utility's ROE as determined in its last base rate case. The Quarterly Report

⁶ Michael J. Vilbert, Joseph B. Wharton, Shirley Zhang and James Hall, *Effect on the Cost of Capital of Innovative Ratemaking that Relaxes the Linkage between Revenue and kWh Sales – An Updated Empirical Investigation*, November 2016.

⁷ Michael J. Vilbert, Joseph B. Wharton, Shirley Zhang and James Hall, *Effect on the Cost of Capital of Innovative Ratemaking that Relaxes the Linkage between Revenue and kWh Sales – An Updated Empirical Investigation*, November 2016.

⁸ I&E Statement No. 2-R at 6:1-4.

1 is only used in the DSIC as a proxy for the ROE when the utility's actual ROE was either
2 not determined in its last rate case or was determined over two years prior. Although I am
3 not a lawyer, it is my understanding that Pennsylvania Public Utility Code, 66 Pa. C.S. §
4 1357(b)(2)-(3), states the following regarding the DSIC:

5 The cost of equity shall be the equity return rate approved in the utility's
6 most recent fully litigated base rate proceeding for which a final order was
7 entered not more than two years prior to the effective date of the distribution
8 system improvement charge.

9 If more than two years have elapsed between the entry of a final order and
10 the effective date of the distribution system improvement charge, the equity
11 return rate used in the calculation shall be the equity return rate calculated
12 by the commission in the most recent Quarterly Report on the Earnings of
13 Jurisdictional Utilities released by the commission.

14 Second, Mr. Patel notes that “the DSIC rate is not intended to substitute the ROE
15 established in a base rate proceeding after conducting a detailed ROE analysis,”⁹ yet Mr.
16 Patel thinks the Commission should blindly set the ROE below the DSIC rate to avoid base
17 rate proceedings. This is not a relevant concern in determining the ROE for CUPA, market
18 data is. As I noted in my rebuttal testimony, applying multiple analytical models to market
19 data provides the Commission with the evidence it needs to set an ROE for CUPA that
20 should allow for the attraction of capital needed to maintain safe and reliable service to its
21 customers.¹⁰

⁹ I&E Statement No. 2-R at 4:18-19.

¹⁰ CUPA St. No. 8-R at 19:15-17 – 20:1-12.

1 **Q. NOTWITHSTANDING THE ABOVE, HAS THE COMMISSION AUTHORIZED**
2 **AN ROE IN A BASE RATE PROCEEDING ABOVE THAT AUTHORIZED FOR**
3 **USE IN THE DSIC?**

4 A. Yes, it has. The Quarterly Report, provided as Schedule MRH-2-SR, was approved at the
5 PA PUC's public meeting on January 18, 2024. At that meeting, an ROE of 9.65 percent
6 was approved for use in calculating the DSIC for water utilities. At that same public
7 meeting, the Commission approved a 9.75 percent ROE for Columbia Water Company
8 ("Columbia") in its base rate proceeding. Given that the ROE authorized for Columbia is
9 higher than that set in the Quarterly Report, one cannot conclude that the ROE for use in
10 the DSIC is intended to be an incentive ROE.

11 **Q. IS THERE OTHERWISE SUPPORT FOR SETTING AN ROE LOWER THAN**
12 **THE DSIC ROE OF 9.65 PERCENT?**

13 A. No, there is not. Both my direct and rebuttal testimonies discuss why an indicated market-
14 based ROE of 10.60 percent is appropriate. In addition, as I discussed in my Rebuttal
15 Testimony, the DSIC applies to distribution and collection assets only, and does not reflect
16 the entirety of CUPA's operations, which are riskier than distribution only assets.¹¹

17 **III. CONCLUSION**

18 **Q. PLEASE SUMMARIZE YOUR SURREBUTTAL TESTIMONY.**

19 A. Mr. Patel's claims related to the DSIC are incorrect given the relevant facts and empirical
20 evidence. Specifically, (1) the presence of a DSIC would not reduce CUPA's risk relative
21 to the proxy group (CUPA does not have a DSIC rate in place currently); and (2) the DSIC

¹¹ CUPA St. No. 8-R at 54:16-21 – 55:1-10.

1 ROE should not be considered an incentive rate that sets the upper bound of appropriate
2 ROEs for CUPA.

3 **Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?**

4 A. Yes, but I reserve the right to modify and supplement this testimony as necessary.

Community Utilities of Pennsylvania Inc.
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Matthew R. Howard

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Proxy Group Summary of Test Years and Infrastructure Mechanisms	MRH-1-SR
Pennsylvania Public Utility Commission Bureau of Technical Utility Services Report on the Quarterly Earnings of Jurisdictional Utilities For the Year Ended September 30, 2023	MRH-2-SR

Community Utilities of Pennsylvania Inc.
Comparison of Regulatory Mechanisms for
Mr. Howard's Proxy Group

Company	State	Future, Projected, or Forward Looking Test Year	Infrastructure Mechanism
American States Water Co.			
Golden State Water Company	CA	X	
American Water Works Company, Inc.			
California American Water	CA	X	
Illinois American Water	IL	X	X
Missouri American Water	MO		X
New Jersey American Water	NJ		X
Pennsylvania American Water	PA	X	X
Georgia American Water	GA		
Hawaii American Water	HI		
Indiana American Water	IN	X	X
Iowa American Water	IA	X	
Kentucky American Water	KY	X	X
Maryland American Water	MD		
Tennessee American Water	TN	X	
Virginia American Water	VA	X	
West Virginia American Water	WV	X	X
California Water Service Group			
California Water Service Co.	CA	X	
New Mexico Water Service Co.	NM		
Washington Water Service Co.	WA		
Hawaii Water Service Co.	HI		
TWSC, Inc.	TX		
Essential Utilities, Inc.			
Aqua Illinois, Inc.	IL	X	X
Aqua Indiana, Inc.	IN	X	X
Aqua New Jersey, Inc.	NJ		X
Aqua North Carolina, Inc.	NC	X	X
Aqua Ohio, Inc.	OH	X	X
Aqua Pennsylvania, Inc.	PA	X	X
Aqua Texas, Inc.	TX		X
Aqua Virginia, Inc.	VA	X	X
PNG Companies, LLC	KY		X
PNG Companies, LLC	PA		X
Middlesex Water Company			
Middlesex Water Company	NJ		X
Southern Shores Water Company	DE		X
Tidewater Utilities, Inc.	DE		X
Pinelands Water Company	NJ		
SJW Group			
San Jose Water Company	CA	X	
SJWTX, Inc.	TX		X
The Connecticut Water Company	CT		X
The Maine Water Company	ME		X

Source: S&P Capital IQ, Company SEC Filings, Company Tariffs.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Public Meeting held January 18, 2024

Docket Number: M-2023-3044811

BUREAU OF TECHNICAL UTILITY SERVICES

REPORT ON THE QUARTERLY EARNINGS

OF JURISDICTIONAL UTILITIES

FOR THE YEAR ENDED

September 30, 2023

Stephen M. DeFrank, Chairman
Kimberly Barrow, Vice Chair, Abstaining
Ralph V. Yanora
Kathryn L. Zerfuss
John F. Coleman, Jr.

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Introduction:

On September 20, 1991, the Commission initiated a rulemaking at L-00910061 pertaining to earnings disclosures by the public utilities subject to its jurisdiction. At that docket, the Commission stated that the submission of accurate, reliable, and complete earnings disclosure reports, at regular intervals, is essential to the fulfillment of the broad regulatory oversight responsibilities entrusted to the Commission by the Legislature in the Public Utility Code. The earnings disclosure regulations promulgated by the Commission were adopted October 1, 1992, and published January 23, 1993, at 23 Pa.B. 463. Based upon those regulations, codified at 52 Pa. Code, Chapter 71, a reporting format was developed and distributed to the jurisdictional fixed utilities of Pennsylvania.

All fixed utilities having jurisdictional revenues of \$1,000,000 or more, for a calendar year, are required to file the report by March 31 of each year. Such reports are to be based upon the results of operations for the 12-month period ending December 31 of the prior year. Utilities having more than \$10,000,000 in jurisdictional revenues are also required to file reports for the 12 months ending on March 31, June 30, and September 30 of each year.¹ On November 30, 2004, however, the Pennsylvania General Assembly signed into law Act 183 concerning alternative telecommunications regulation and broadband deployment. As a result of Act 183, the reporting requirements for the PUC jurisdictional telecommunications companies of Pennsylvania have been streamlined at section 3015(e) of the Public Utility Code. A quarterly earnings report is not listed among those reports now required of PUC jurisdictional telecommunications utilities in Pennsylvania and, therefore, this report does not address telephone company earnings.

The reports have been filed for the period ended September 30, 2023.² The Finance Staff of the Bureau of Technical Utility Services has reviewed the reports and has prepared this summary report for public release. This report sets forth the achieved return on equity for each company, the last allowed return for that utility, a market return as determined through the analysis of the barometer group data and the most recent returns allowed, per industry, by the Pennsylvania Public Utility Commission and by other regulatory bodies. Where a utility has not filed a report, the reasons for not filing are indicated.

Questions pertaining to the preparation and contents of this Report should be directed to Ms. Erin Laudenslager, Manager - Finance, Bureau of Technical Utility Services, at (717) 705-4364.

¹ Per Commission regulations at 52 Pa. Code § 71.3(a)(1), the major electric utilities are specifically identified by name rather than utilizing the \$10,000,000 revenue threshold utilized by gas and water utilities.

² UGI Utilities, Inc. – Electric Division has a rate filing at Docket No. R-2022-3037368 and has filed a letter with the Secretary in place of a report in accordance with 52 Pa. Code § 71.4.

The equity return summaries that follow in Attachment A are, for each quarter;

ACTUAL

1. Based on actual results of operations

and

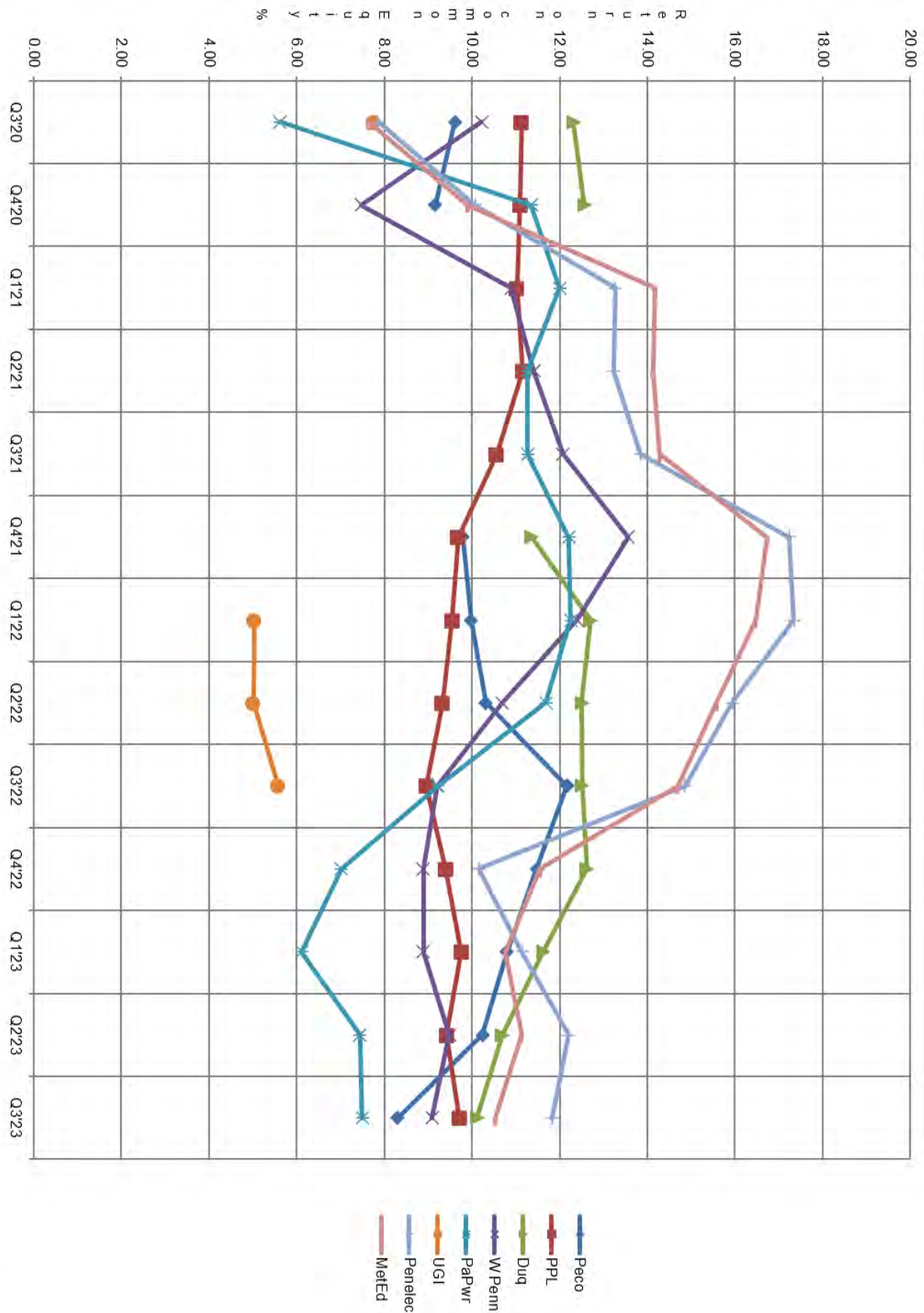
ADJUSTED

2. Based on company proposed pro forma and ratemaking adjustments

**ELECTRIC UTILITIES
EQUITY RETURNS BY QUARTER**

QTR <u>END</u>	Peco		PPL		Duq		W Penn		PaPwr		UGI		Penelec		MetEd		
	<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>	
2017	4	12.07	9.11	11.07	10.63			9.47	9.12	8.46	8.19			11.70	10.93	12.58	11.67
2018	1			12.53	11.36			10.35	9.08	9.03	8.08			11.84	9.93	12.77	11.38
	2			11.05	9.49			9.92	8.52	8.79	7.57			11.56	9.39	11.90	10.26
	3			11.19	9.83			11.41	6.74	10.30	5.80			13.97	8.44	14.46	9.62
	4	10.88	7.61	11.10	10.15	12.06	9.39	9.92	6.78	10.64	7.43			13.27	9.31	13.05	7.40
2019	1	12.65	7.93	10.10	8.96	12.58	9.73	9.08	6.62	9.14	7.61	7.05	5.22	12.03	8.07	12.54	7.66
	2	12.34	7.94	10.51	8.95	12.38	9.34	8.02	5.99	8.29	7.10	5.77	3.22	11.42	8.16	11.72	7.21
	3	12.49	7.96	10.61	8.99	13.88	9.33	9.90	7.87	9.28	7.76	6.20	2.04	11.26	8.78	12.25	7.77
	4	12.21	8.50	10.53	10.40	13.92	9.08	14.13	7.07	8.08	6.90	7.20	2.38	10.02	8.54	10.96	9.27
2020	1	11.31	8.35	10.84	11.20	12.66	8.31	9.82	5.54	5.06	6.71	5.43	2.26	7.24	8.74	7.20	8.31
	2	9.38	8.17	11.20	10.81	12.73	8.56	10.41	5.53	5.56	6.55	6.06	2.01	6.68	7.94	7.34	8.04
	3	9.62	8.56	11.14	11.20	12.32	8.08	10.22	5.42	5.62	6.74	7.76	0.41	7.87	8.75	7.64	8.37
	4	9.16	7.64	11.10	11.48	12.57	8.15	7.48	5.65	11.36	7.34			10.08	8.62	9.91	8.64
2021	1			11.03	11.76			10.89	6.64	12.01	7.01			13.27	8.96	14.19	9.44
	2			11.17	11.73			11.42	7.07	11.27	5.94			13.23	8.15	14.13	9.06
	3			10.57	10.65			12.08	7.91	11.27	5.91			13.85	8.67	14.29	9.38
	4	9.79	7.59	9.69	10.57	11.37	11.23	13.57	7.85	12.21	5.42			17.25	8.04	16.74	9.40
2022	1	9.98	6.99	9.55	9.49	12.71	10.91	12.40	6.99	12.26	5.30	5.03	4.93	17.35	7.83	16.48	9.40
	2	10.32	7.19	9.33	9.54	12.51	10.22	10.70	5.78	11.69	5.04	5.01	3.89	15.95	6.93	15.59	8.72
	3	12.17	7.42	8.97	9.14	12.52	9.74	9.21	4.43	9.23	4.35	5.58	0.65	14.87	5.88	14.70	7.57
	4	11.48	6.59	9.41	9.18	12.62	9.54	8.89	4.19	7.03	3.44			10.16	5.07	11.56	7.55
2023	1	10.80	6.47	9.76	9.36	11.63	9.53	8.89	5.32	6.11	4.01			11.15	6.88	10.77	8.25
	2	10.24	6.19	9.43	8.67	10.69	9.39	9.49	6.03	7.45	5.58			12.20	7.90	11.14	8.81
	3	8.30	5.48	9.72	8.12	10.12	8.89	9.09	5.96	7.50	5.76			11.84	7.79	10.54	8.60

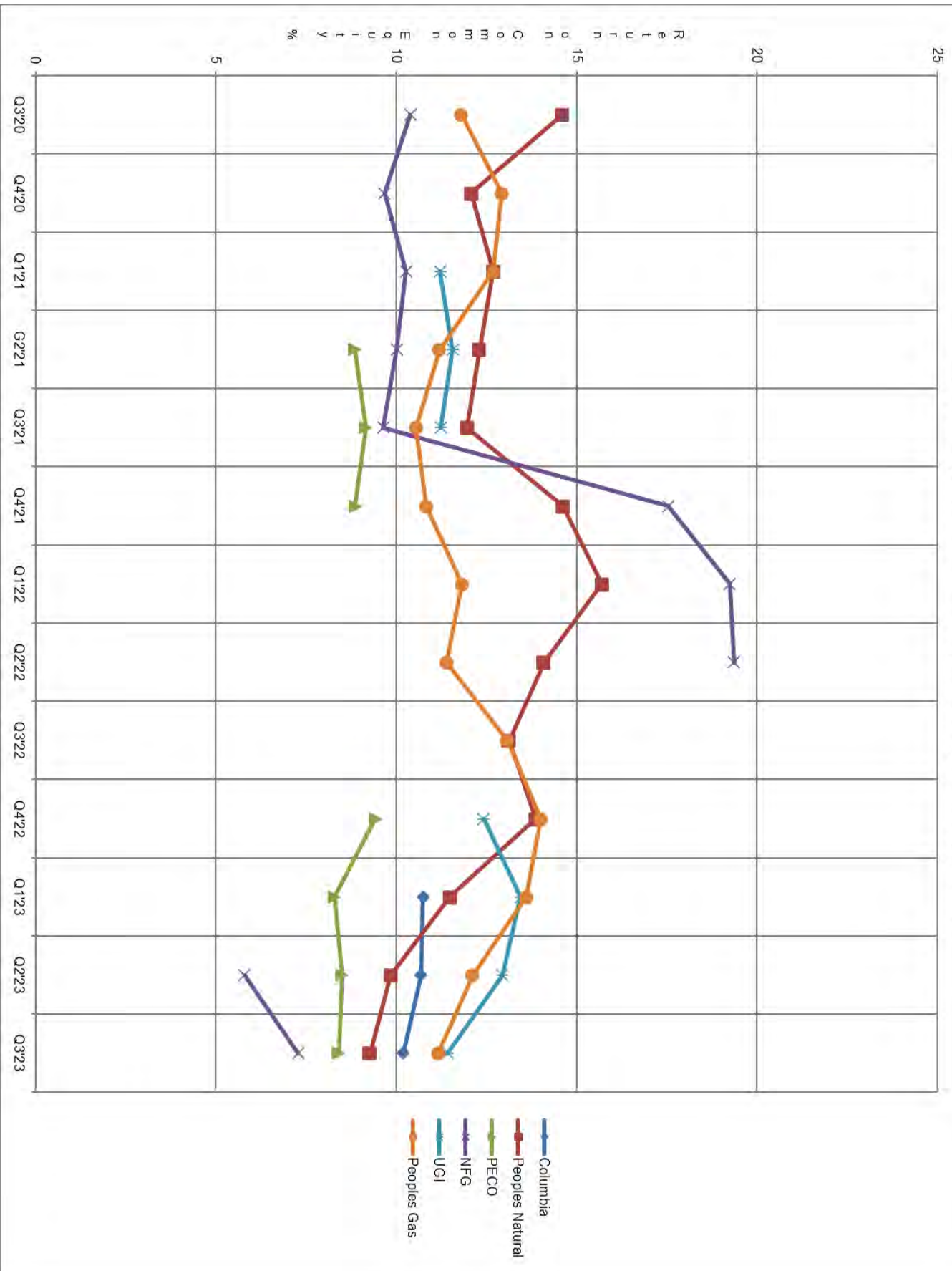
Major Pennsylvania Electric Utilities - Actual Equity Returns by Quarter



**GAS UTILITIES
EQUITY RETURNS BY QUARTER**

QTR	END	Columbia		Peoples Natural		PECO		NFG		UGI		Peoples Gas	
		ACT	ADJ	ACT	ADJ	ACT	ADJ	ACT	ADJ	ACT	ADJ	ACT	ADJ
2017	4	7.76	8.48	9.66	7.27	11.48	9.83	11.58	10.56	11.06	8.62	12.65	11.79
2018	1			11.42	7.00	12.65	9.77	14.40	10.20	12.82	7.90	14.02	10.17
	2			11.03	6.80	12.66	9.05	12.06	9.89	16.75	6.80	12.78	10.15
	3			10.21	7.43	12.54	8.36	12.52	10.12	18.69	8.04	13.03	10.20
	4	11.39	9.81			12.86	8.68	12.24	10.21			13.92	11.13
2019	1	12.76	10.22			13.68	9.06	11.83	10.93			14.10	10.71
	2	12.04	9.92			12.62	8.41	14.56	9.99			13.80	11.66
	3	11.77	9.85			12.40	8.31	14.17	9.75			14.02	11.63
	4	9.21	9.09	10.74	12.26	11.75	6.99	14.20	9.77			12.76	11.20
2020	1	8.42	9.11	12.34	12.34	10.84	7.68	11.82	9.92			11.40	11.07
	2			13.81	12.38	11.26	7.25	11.28	9.05			11.89	11.10
	3			14.60	12.77			10.39	8.25			11.82	11.50
	4			12.09	10.37			9.68	8.12			12.93	12.11
2021	1			12.69	10.43			10.27	8.47	11.22	7.70	12.69	11.76
	2			12.31	10.23	8.85	5.13	10.02	8.47	11.57	8.04	11.20	11.61
	3			11.97	10.27	9.16	5.27	9.64	8.45	11.24	6.97	10.56	11.38
	4			14.62	10.52	8.86	5.79	17.54	8.02			10.84	10.28
2022	1			15.71	10.93			19.24	7.88			11.83	12.09
	2			14.09	11.67			19.36	6.87			11.40	12.19
	3			13.13	10.30							13.08	11.31
	4			13.87	10.56	9.43	5.93			12.42	7.62	14.01	14.19
2023	1	10.75	10.30	11.50	9.02	8.29	6.05			13.45	8.33	13.61	12.68
	2	10.68	10.33	9.85	9.50	8.50	6.20	5.80	9.98	12.94	8.97	12.12	13.84
	3	10.19	10.72	9.28	8.17	8.41	6.01	7.29	9.58	11.43	8.27	11.17	14.22

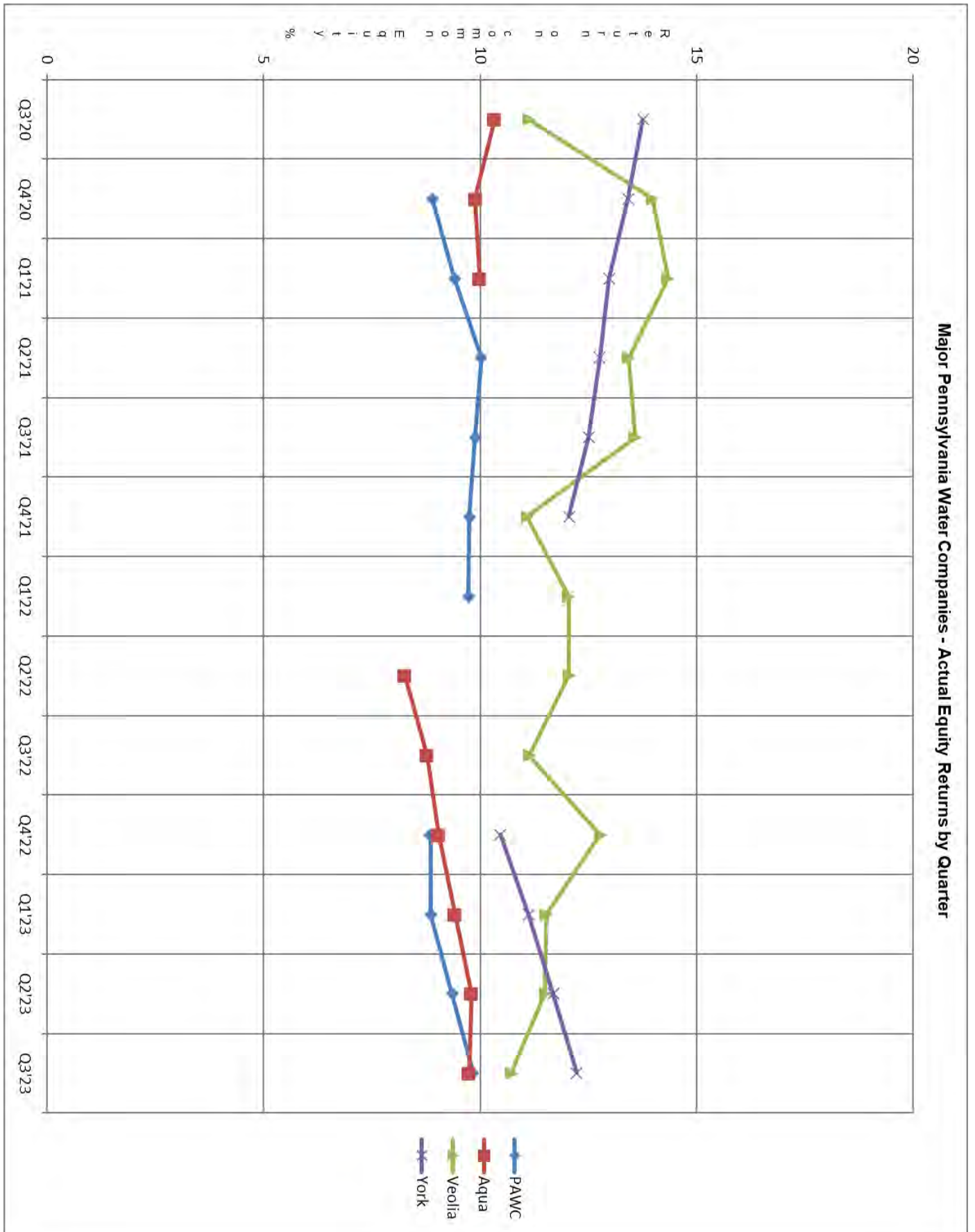
Major Pennsylvania Gas Utilities - Actual Equity Returns by Quarter



Attachment A

**WATER UTILITIES
EQUITY RETURNS BY QUARTER**

QTR	END	PAWC		Aqua		Veolia		York	
		<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>	<u>ACT</u>	<u>ADJ</u>
2017	4			11.05	8.63	8.75	8.73	11.30	8.40
2018	1	9.55	8.97	10.94	8.41				
	2	10.27	9.65						
	3	11.03	9.48						
	4	10.08	9.03					10.70	10.30
2019	1	9.82	8.87					11.60	11.60
	2	9.72	8.90	9.84	9.04	10.78	10.36	11.80	11.80
	3	9.13	8.41	10.69	8.84	11.55	11.75	12.00	12.00
	4	8.71	8.09	10.33	8.24	11.80	12.15	12.00	9.80
2020	1	8.74	7.56	10.47	8.31	11.30	11.30	12.39	12.39
	2			10.81	8.57	10.72	10.69	12.51	12.51
	3			10.33	8.55	11.13	10.69	13.76	13.76
	4	8.90	8.15	9.89	8.30	13.98	10.17	13.42	9.94
2021	1	9.41	8.90	9.99	8.38	14.34	10.48	12.98	9.74
	2	10.03	9.28			13.43	9.83	12.76	9.66
	3	9.89	8.65			13.58	9.07	12.51	9.32
	4	9.75	8.05			11.08	9.75	12.05	8.86
2022	1	9.73	7.82			12.04	9.68		
	2			8.26	8.91	12.05	9.79		
	3			8.78	8.85	11.14	9.30		
	4	8.85	8.97	9.04	8.88	12.77	9.49	10.47	10.57
2023	1	8.86	8.90	9.42	8.48	11.53	8.98	11.12	11.12
	2	9.35	8.89	9.80	8.52	11.50	8.91	11.69	11.69
	3	9.84	8.93	9.74	8.39	10.72	8.42	12.23	12.23



Attachment B includes:

A. Overall Returns on rate base

1. Actual
2. Company proposed pro forma and ratemaking adjustments

and

B. Equity Returns

1. Actual
2. Company proposed pro forma and ratemaking adjustments

Summary of Returns
For the Year Ended September 30, 2023

COMPANY NAME	<u>OVERALL RETURN</u>		<u>EQUITY RETURN</u>		ROE	YEAR
	ACTUAL	ADJ	ACTUAL	ADJ	AUTH	AUTH
ELECTRIC						
<u>\$10,000,000 Revenues</u>						
PECO Energy - Electric Operations	6.33	4.73	8.30	5.48	Settled	2021
PPL Electric Utilities Corp.	7.51	6.57	9.72	8.12	Settled	2015
Duquesne Light Company	7.60	6.90	10.12	8.89	Settled	2021
West Penn Power Company	6.86	5.23	9.09	5.96	Settled	2017
Pennsylvania Power Company	5.95	4.97	7.50	5.76	Settled	2017
UGI Utilities, Inc. - Electric Division*					Settled	2023
Pennsylvania Electric Company	7.94	6.00	11.84	7.79	Settled	2017
Metropolitan Edison Company	7.77	6.70	10.54	8.60	Settled	2017
<u>Over \$1,000,000 Revenues</u>						
Pike County Light & Power Co.	7.60	7.60	9.16	9.16	Settled	2021
GAS						
<u>\$10,000,000 Revenues</u>						
Columbia Gas of PA, Inc.	7.63	7.99	10.19	10.72	Settled	2022
Peoples Natural Gas Company LLC	6.70	6.22	9.28	8.17	Settled	2019
PECO Energy - Gas Operations	6.34	4.99	8.41	6.01	Settled	2022
National Fuel Gas Distribution Co.	6.20	7.64	7.29	9.58	Settled	2023
UGI Utilities, Inc. – Gas Division	8.25	6.59	11.43	8.27	Settled	2022
Peoples Gas Company, LLC	8.26	9.50	11.17	14.22	Settled	2013
<u>\$1,000,000 to \$10,000,000 Revenues</u>						
Pike County Light & Power Co.	2.50	2.50	-7.69	-7.69	Settled	2021
WATER						
<u>\$10,000,000 Revenues</u>						
PA American Water Company	7.56	6.98	9.84	8.93	Settled	2022
Aqua Pennsylvania	7.09	6.33	9.74	8.39	10.00	2022
York Water Company	9.08	9.08	12.23	12.23	Settled	2023
Veolia Water Pennsylvania, Inc.	7.75	6.50	10.72	8.42	Settled	2018
<u>\$1,000,000 to \$10,000,000 Revenues</u>						
Newtown Artesian Water Co.	9.81	6.55	12.77	7.13	Settled	2019
Columbia Water Company	2.43	2.43	1.64	1.64	Settled	2018

* UGI Utilities, Inc. – Electric Division has a rate filing at Docket No. R-2022-3037368 and has filed a letter with the Secretary in place of a report in accordance with 52 Pa. Code § 71.4.

ALLOWED RATES OF RETURN ON COMMON EQUITY

This is a historical chart that shows the most recent rate cases for select companies in electric, gas, and water. A docket number followed by their final return on equity and year is also given.

ELECTRIC

Docket Number **ROE (%)** **Year**

Recent PA PUC Allowed

UGI Utilities, Inc. – Electric	R-2022-3037368	Settled	2023
Duquesne Light Company	R-2021-3024750	Settled	2021
PECO Energy – Electric Operations	R-2021-3024601	Settled	2021
Pennsylvania Electric Company	R-2016-2537352	Settled	2017
Metropolitan Edison Company	R-2016-2537349	Settled	2017
Pennsylvania Power Company	R-2016-2537355	Settled	2017
West Penn Power Company	R-2016-2537359	Settled	2017

Current Market Indicated ROE as calculated by the Bureau of Technical Utility Services. **8.72-10.66**

GAS

Recent PA PUC Allowed

National Fuel Gas Distribution Corp.	R-2022-3035730	Settled	2023
Columbia Gas of Pennsylvania, Inc.	R-2022-3031211	Settled	2022
PECO Energy – Gas Operations	R-2022-3031113	Settled	2022
UGI Utilities, Inc. – Gas Division	R-2021-3030218	Settled	2022
Peoples Natural Gas Company	R-2018-3006818	Settled	2019
Peoples Gas Company	R-2013-2355886	Settled	2013

Current Market Indicated ROE as calculated by the Bureau of Technical Utility Services. **8.60-11.20**

WATER

Recent PA PUC Allowed

PA American Water	R-2022-3031672	Settled	2022
York Water	R-2022-3031340	Settled	2023
Aqua Pennsylvania	R-2021-3027385	10.00	2022
Veolia Water f/k/a Suez Water	R-2018-3000834	Settled	2018
Columbia Water	R-2017-2598203	Settled	2018

Current Market Indicated ROE as calculated by the Bureau of Technical Utility Services. **6.83-9.28**

Distribution System Improvement Charge (DSIC) Eligible Utilities
Return on Equity (ROE) Summary

	Utility Adjusted ROE ³ (%)	Commission Approved ROE ⁴ (%)
ELECTRIC		
PECO Energy – Electric Operations	5.48	9.75
PPL Electric Utilities Corp.	8.12	9.75
Duquesne Light Company	8.89	9.75
West Penn Power Company	5.96	9.75
Pennsylvania Power Company	5.76	9.75
Pennsylvania Electric Company	7.79	9.75
Metropolitan Edison Company	8.60	9.75
UGI Utilities, Inc. - Electric Division*		9.75
Pike County Light & Power Co.	9.16	9.75
GAS		
Columbia Gas of PA, Inc.	10.72	10.15
Peoples Natural Gas Company LLC	8.17	10.15
PECO Energy – Gas Operations	6.01	10.15
Peoples Gas Company, LLC	14.22	10.15
UGI Utilities, Inc. – Gas Division	8.27	10.15
Pike County Light & Power Co.	-7.69	10.15
WATER		
PA American Water Company	8.93	9.65
PA American – Wastewater	8.93	9.65
AQUA Pennsylvania ⁵	8.39	10.00
AQUA Pennsylvania – Wastewater ⁶	8.39	10.00
York Water Company	12.23	9.65
Veolia Water Pennsylvania, Inc.	8.42	9.65
Columbia Water Company	1.64	9.65
Newtown Artesian Water	7.13	9.65

* UGI Utilities, Inc. – Electric Division has a rate filing at Docket No. R-2022-3037368 and filed a letter with the Secretary in place of a report in accordance with 52 Pa. Code § 71.4.

3 Each utility lists adjustments on Schedule B of their quarterly financial report.

4 The ROE is approved in a utility's most recent fully litigated base rate proceeding for which a final order was entered not more than two years prior to the effective date of the DSIC. If more than two years have elapsed between the entry of a final order and the DSIC effective date, the ROE is from this report. If the base rate proceeding is settled, without a stipulated ROE, the ROE is from this report.

5 The Commission approved ROE of Aqua Pennsylvania, Inc. includes an additional adjustment of 0.25% for management effectiveness.

6 The Commission approved ROE of Aqua Pennsylvania Wastewater, Inc. includes an additional adjustment of 0.25% for management effectiveness.

Explanation of Discounted Cash Flow (DCF) and Capital Asset Pricing Model (CAPM)

Barometer Group Criteria

The criteria used for determining the industry barometer groups used to calculate ROEs in this report are as follows:

- 50% or more of the company's assets must be related to the jurisdictional utility industry;
- The company's stock must be publicly traded and must have at least three years of earnings history;
- Companies targeted by merger and acquisition (M&A) activity will be excluded; companies involved in M&A activity may be excluded;
- Investment information for the company must be available to the Commission from more than one source;
- The barometer group companies must have an investment grade credit rating (S&P BBB- or better, Moody's Baa3 or better); and
- Geographic Regions:
 - EDCs: *Value Line* Investment Survey's East, Central, and West Group Electric Utility companies;
 - NGDCs: *Value Line* Investment Survey's Natural Gas Utility industry group companies;
 - Water/Wastewater: *Value Line* Investment Survey's Water Utility industry group companies.

The barometer group companies are reviewed by staff on a quarterly basis and make any changes to these companies based upon the criteria above.

ROE Calculations

The Commission consistently uses the DCF model to determine the appropriate cost of equity for utilities. In this report, the DSIC ROE is calculated using two DCF models.

TUS uses the following formula to calculate the current dividend DCF: $K = D_1/P_0 + G$

TUS uses the following formula to calculate the 52-week average dividend DCF: $K = D_0/P_a + G$

Definitions:

K	=	Cost of equity
D ₁	=	Dividend expected during the year
	=	$D_0 + \frac{1}{2}g$
D ₀	=	Latest indicated dividend, obtained from Yahoo! Finance
g	=	Expected 5-year dividend growth rate of barometer group obtained from Value Line Investment Survey.
P ₀	=	Current price of the stock, obtained from Yahoo! Finance
P _a	=	Average of high and low stock price over the latest 52-week period, obtained from Yahoo! Finance
G	=	Average of 5-year expected earnings growth rate forecasts obtained from Value Line, Zacks Investment Survey, and Yahoo! Finance.

The CAPM uses the yield of a risk-free interest-bearing obligation plus a rate of return premium that is proportional to the systematic risk of an investment.

TUS uses the following formula to calculate CAPM: $K = \beta(R_m - R_f)$

Three components are necessary to calculate the CAPM cost of equity:

- β = Beta, a measure of systematic risk for each stock
- R_f = The risk-free rate of return, 10-year U.S. Treasury yields are used for R_f .
Yields are taken from the previous two quarters and forecasted next four quarters.
- R_m = Total return of the equity market as determined by the SBBI Yearbook

The Commission determines the ROE used for DSIC purposes based on the range of reasonableness from the DCF barometer group data, CAPM data, recent ROEs adjudicated by the Commission, and informed judgment.

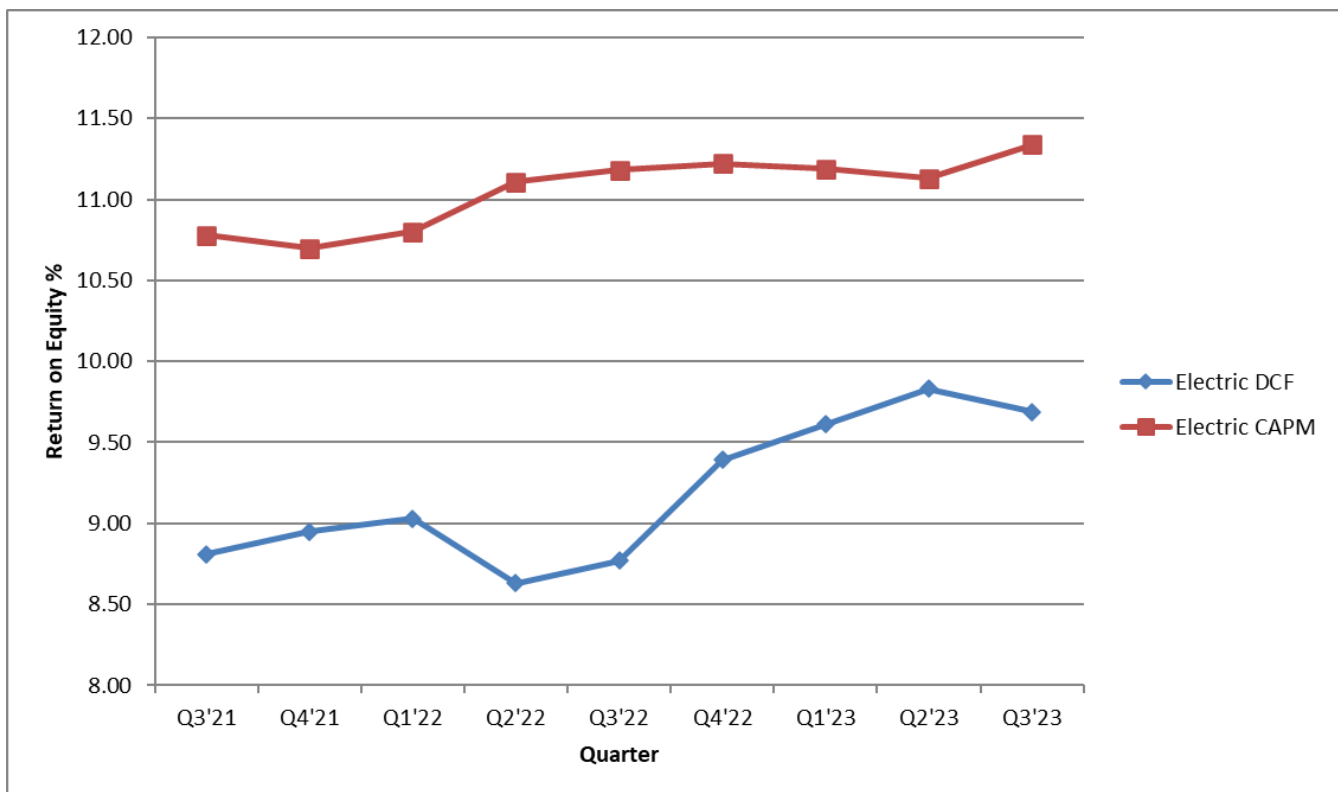
The market indicated common equity cost rate range consists of data used from the barometer groups and is based on a series of calculations to average the DCF methods.

Market Based Returns on Common Equity¹				
December 8, 2023				
<u>Electric Company Barometer Group</u>				
				Cost Rates
				<u>%</u>
(1)	Current DCF:			9.80
(2)	52-Week Average DCF:			<u>9.59</u>
(3)	Overall DCF ((1) + (2)) / 2 :			<u>9.69</u>
(4)	Market Indicated Common Equity Cost Rate Range: @ 1 standard deviation around the mean. ²			<u>8.72-10.66</u>
(5)	CAPM Check of DCF Reasonableness:			11.34
(6)	Recent Commission Approved ROEs ³ : *None within the last two years			*
(7)	Distribution System Improvement Charge (DSIC) Return ⁴ :			<u>9.75%</u>
¹ As calculated by the Bureau of Technical Utility Services				
² Standard Deviation of 56 DCF observations				
³ Base rate case ROEs within last two years, fully litigated or stipulated for DSIC purposes				
⁴ Commission authorized Return on Equity (ROE) for DSIC purposes				
Any questions concerning DSIC should be directed to Marc Hoffer of the Bureau of Technical Utility Services at (717) 787-1869.				

Historic Electric Industry Barometer Group DCF and CAPM Average ROEs

Electric		
	DCF	CAPM
Q3'21	8.81	10.78
Q4'21	8.95	10.70
Q1'22	9.03	10.80
Q2'22	8.63	11.11
Q3'22	8.77	11.18
Q4'22	9.39	11.22
Q1'23	9.61	11.19
Q2'23	9.83	11.13
Q3'23	9.69	11.34

Chart of Historic Electric Industry DCF and CAPM Average ROEs



Barometer electric companies are used to calculate a current DCF in the first chart. The second chart demonstrates the companies 52-week average DCF. A final average of the two calculations is also shown at the bottom.

Electric Company Barometer Group					
Calculation of a Current Dividend Yield					
	Closing	Latest	Ind. Div.		
	Market	Indicated	Plus 1/2	Current	
	Price (Po)	Dividend	Div. Growth	Dividend	
	<u>12/8/2023</u>	<u>(Do)</u>	<u>Rate (D1)</u>	<u>Yield(D1/Po)</u>	<u>DCF</u>
	(\$)	(\$)	(\$)	(%)	(%)
Allete, Inc.	61.35	2.71	2.76	4.49	11.89
Alliant Energy Corp	51.38	1.81	1.86	3.63	10.11
Ameren Corp	78.02	2.52	2.60	3.33	9.77
American Electric Power	79.64	3.52	3.62	4.54	9.54
AVANGRID, Inc.	32.07	1.76	1.77	5.52	9.82
Avista Corp	35.14	1.84	1.88	5.35	11.29
CMS Energy Corp	58.15	1.95	2.00	3.44	10.34
Consolidated Edison	91.55	3.24	3.30	3.60	8.15
Dominion Energy	47.49	2.67	2.66	5.59	9.84
DTE Energy Company	108.61	3.88	3.94	3.63	8.83
Duke Energy Company	94.39	4.06	4.10	4.34	10.11
Edison International	67.45	2.95	3.02	4.48	8.98
Entergy Corp.	102.01	4.52	4.61	4.52	10.49
Eversource Energy	51.56	2.57	2.66	5.16	9.93
Eversource Energy	59.65	2.70	2.78	4.66	9.66
Exelon Corporation	39.21	1.44	1.44	3.67	9.97
FirstEnergy Corp	37.08	1.64	1.68	4.52	10.04
IDACORP, Inc..	99.66	3.32	3.42	3.43	7.70
NextEra Energy, Inc.	59.70	1.87	1.96	3.28	11.90
NorthWestern Corp	51.87	2.56	2.59	4.98	9.24
OGE Energy Corp	35.20	1.67	1.70	4.82	9.92
Otter Tail Corp	75.96	1.75	1.81	2.38	9.13
PPL Corporation	26.06	0.96	0.95	3.66	11.36
Pinnacle West Capital Corp	75.30	3.52	3.56	4.72	9.49
Portland General Electric Co.	42.54	1.90	1.95	4.59	9.79
Public Service Enterprise Group	62.57	2.28	2.34	3.74	8.44
Southern Company	71.50	2.78	2.83	3.96	9.82
Xcel Energy Inc.	60.91	2.08	2.15	3.53	9.83
Group Average	62.72	2.52	2.57	4.20	9.83
Group Average G				5.60	
DCF				9.80	

Multiple sources of the Barometer companies projected 5-year Earnings Per Share are used to calculate the Group Average Dividend Growth Estimate.

Development of a Representative Dividend Growth Rate for the Barometer Group of Electric Companies						
	Value Line	5 Year Forecast			Average	
		Value Line	Zack's	Yahoo	Earnings	Growth
	DPS	EPS	EPS	EPS	Growth	Estimate
	(%)	(%)	(%)	(%)	(%)	(%)
Allete, Inc.	3.50	6.00	8.10	8.10	7.40	7.40
Alliant Energy Corp	6.00	6.50	6.30	6.65	6.48	6.48
Ameren Corp	6.50	6.50	6.60	6.20	6.43	6.43
American Electric Power	5.50	6.50	4.80	3.70	5.00	5.00
AVANGRID, Inc.	1.00	4.50	4.10	-1.40	2.40	4.30
Avista Corp	4.50	6.00	5.90	5.90	5.93	5.93
CMS Energy Corp	5.00	5.50	7.50	7.70	6.90	6.90
Consolidated Edison	3.50	6.00	2.00	5.66	4.55	4.55
Dominion Energy	-1.00	0.50	8.00	-5.12	1.13	4.25
DTE Energy Company	3.00	4.50	6.00	5.10	5.20	5.20
Duke Energy Company	2.00	5.00	6.10	6.20	5.77	5.77
Edison International	5.00	4.50	3.70	5.30	4.50	4.50
Entergy Corp.	4.00	0.50	6.40	11.00	5.97	5.97
Eversource Energy	7.00	7.50	4.30	2.50	4.77	4.77
Eversource Energy	6.00	6.00	5.00	4.00	5.00	5.00
Exelon Corporation	NA	NA	6.30	6.30	6.30	6.30
FirstEnergy Corp	4.50	4.50	NA	6.53	5.52	5.52
IDACORP, Inc..	6.00	5.00	4.10	3.70	4.27	4.27
NextEra Energy, Inc.	9.50	9.50	8.20	8.15	8.62	8.62
NorthWestern Corp	2.00	3.50	5.20	4.08	4.26	4.26
OGE Energy Corp	3.00	6.50	3.70	-12.34	-0.71	5.10
Otter Tail Corp	7.00	4.50	NA	9.00	6.75	6.75
PPL Corporation	-1.50	8.00	7.40	17.21	10.87	7.70
Pinnacle West Capital Corp	2.00	2.50	5.90	5.90	4.77	4.77
Portland General Electric Co.	5.50	5.00	6.00	4.60	5.20	5.20
Public Service Enterprise Group	5.50	4.00	4.90	5.20	4.70	4.70
Southern Company	3.50	6.50	4.00	7.10	5.87	5.87
Xcel Energy Inc.	6.50	6.00	6.10	6.80	6.30	6.30
Group Average	4.26	5.24	5.64	5.13	5.36	5.64
USE						5.60
Sources:	Value Line Investment Survey, December 11, 2023					
	Zacks, December 11, 2023 (www.zacks.com)					
	Yahoo!, December 11, 2023 (http://finance.yahoo.com/)					
	* NA signifies that a forecast was not available					

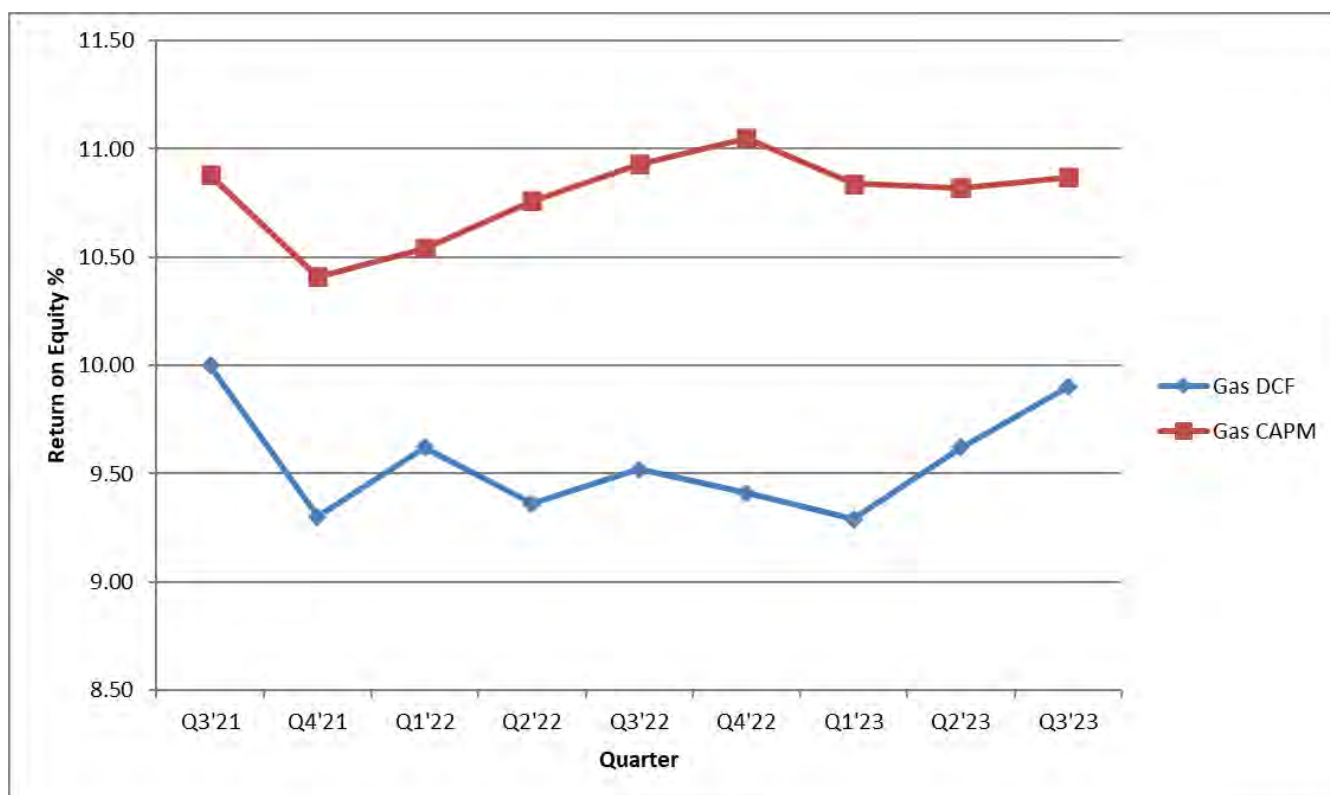
The market indicated common equity cost rate range consists of data used from the barometer groups and is based on a series of calculations to average the DCF methods.

Market Based Returns on Common Equity¹			
December 8, 2023			
<u>Gas Distribution Company Barometer Group</u>			
			Cost Rates
			<u>%</u>
(1)	Current DCF:		10.06
(2)	52-Week Average DCF:		<u>9.74</u>
(3)	Overall DCF ((1) + (2)) / 2 :		<u>9.90</u>
(4)	Market Indicated Common Equity Cost Rate Range: @ 1 standard deviation around the mean. ²		<u>8.60-11.20</u>
(5)	CAPM Check of DCF Reasonableness:		10.87
(6)	Recent Commission Approved ROEs ³ : *None within the last two years		*
(7)	Distribution System Improvement Charge (DSIC) Return ⁴ :		<u>10.15%</u>
¹ As calculated by the Bureau of Technical Utility Services			
² Standard Deviation of 16 DCF observations			
³ Base rate case ROEs within last two years, fully litigated or stipulated for DSIC purposes			
⁴ Commission authorized Return on Equity (ROE) for DSIC purposes			
Any questions concerning DSIC should be directed to Marc Hoffer of the Bureau of Technical Utility Services at (717) 787-1869.			

Historic Gas Industry DCF and CAPM Average ROEs

	Gas	
	DCF	CAPM
Q3'21	10.00	10.88
Q4'21	9.30	10.41
Q1'22	9.62	10.54
Q2'22	9.36	10.76
Q3'22	9.52	10.93
Q4'22	9.41	11.05
Q1'23	9.29	10.84
Q2'23	9.62	10.82
Q3'23	9.90	10.87

Graph of Historic Gas Industry DCF and CAPM Average ROEs



Multiple sources of the Barometer companies projected 5-year Earnings Per Share are used to calculate the Group Average Dividend Growth Estimate.

Development of a Representative Dividend Growth Rate						
for the Barometer Group of Gas Companies						
<u>5 Yr Forecast</u>						
	Value Line	Value Line	Zack's	Yahoo	Average	
	<u>DPS</u>	<u>EPS</u>	<u>EPS</u>	<u>EPS</u>	<u>Earnings</u>	<u>Growth</u>
	(%)	(%)	(%)	(%)	(%)	(%)
Atmos Energy	7.50	7.00	7.30	7.50	7.27	7.27
Chesapeake Utilities Corporation	8.50	6.00	NA	7.00	6.50	6.50
New Jersey Resources	5.00	5.00	6.00	6.00	5.67	5.67
NiSource Inc.	4.50	9.50	7.20	8.30	8.33	8.33
Northwest Natural Gas	0.50	6.50	3.70	2.80	4.33	4.33
ONE Gas, Inc.	5.50	6.50	5.00	5.00	5.50	5.50
Southwest Gas	5.50	10.00	5.00	4.00	6.33	4.50
Spire Inc.	5.00	8.00	5.60	NA	6.80	6.80
Group Average	5.25	7.31	5.69	5.80	6.34	6.11
USE						6.10
Sources:	<u>Value Line Investment Survey, December 11, 2023</u>					
	Zacks, December 11, 2023 (www.zacks.com)					
	Yahoo!, December 11, 2023 (http://finance.yahoo.com/)					
	* NA signifies that a forecast was not available					

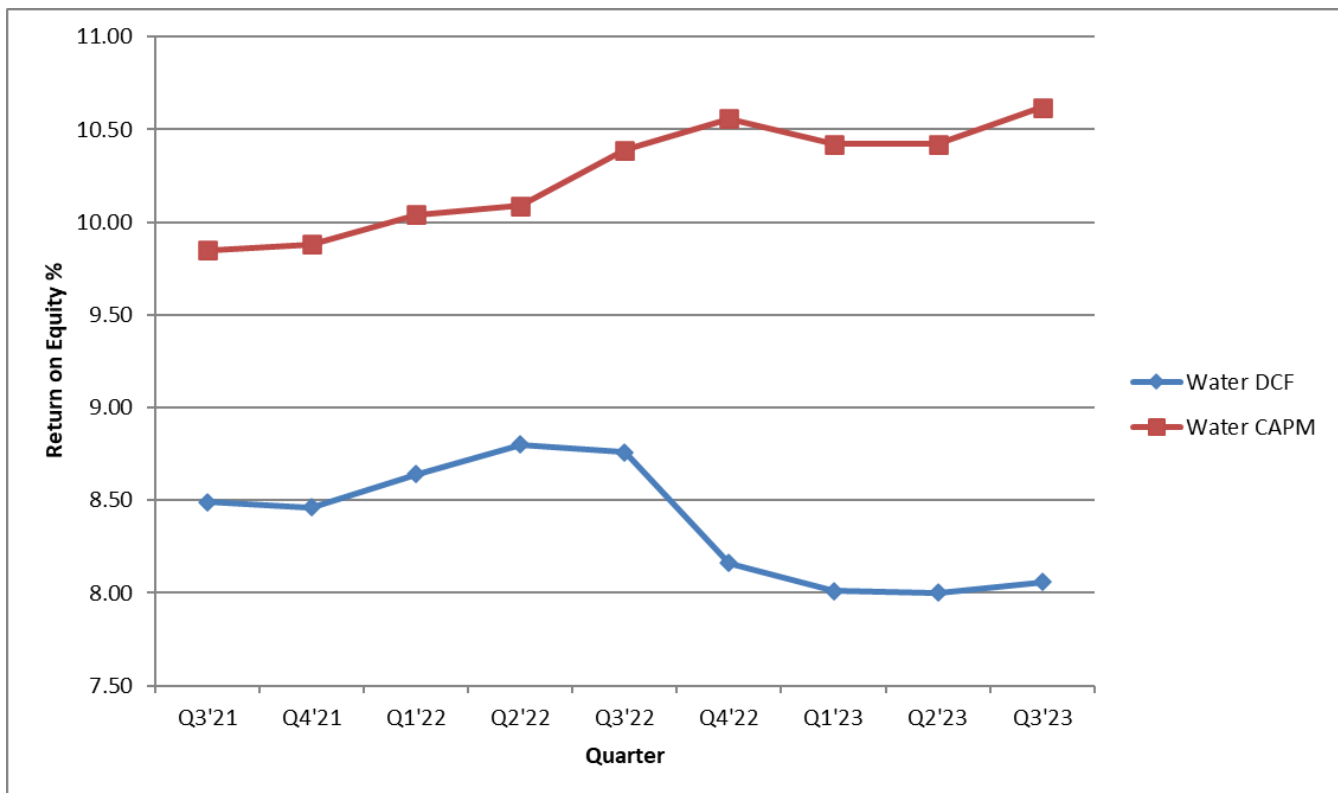
The market indicated common equity cost rate range consists of data used from the barometer groups and is based on a series of calculations to average the DCF methods.

Market Based Returns on Common Equity ¹				
December 8, 2023				
<u>Water Company Barometer Group</u>				
				Cost Rates
				<u>%</u>
(1)	Current DCF			8.19
(2)	52-Week Average DCF			7.92
(3)	Average DCF			<u>8.06</u>
(4)	Market Indicated Common Equity Cost Rate Range @ 1 standard deviation around the mean. ²			<u>6.83-9.28</u>
(5)	CAPM Check of DCF Reasonableness			10.62
(6)	Recent Commission Approved ROEs ³ : *Aqua Pennsylvania, Inc., R-2021-3027385, includes a 0.25% management effectiveness adjustment			10.00*
(7)	Distribution System Improvement Charge (DSIC) Return ⁴ :			<u>9.65%</u>
¹ As calculated by the Bureau of Technical Utility Services				
² Standard Deviation of 12 DCF observations				
³ ROEs from base rate cases within last two years, fully litigated or stipulated for DSIC purposes				
⁴ Commission authorized Return on Equity (ROE) for DSIC purposes				
Any questions concerning DSIC should be directed to Marc Hoffer of the Bureau of Technical Utility Services at (717) 787-1869.				

Historic Water Industry DCF and CAPM Average ROEs

Water		
	DCF	CAPM
Q3'21	8.49	9.85
Q4'21	8.46	9.88
Q1'22	8.64	10.04
Q2'22	8.80	10.09
Q3'22	8.76	10.39
Q4'22	8.16	10.56
Q1'23	8.01	10.42
Q2'23	8.00	10.42
Q3'23	8.06	10.62

Chart of Historic Water Industry DCF and CAPM Average ROEs



Multiple sources of the Barometer companies projected 5-year Earnings Per Share are used to calculate the Group Average Dividend Growth Estimate.

Development of a Representative Dividend Growth Rate for the Barometer Group of Water Companies						
	<u>5 Yr Forecast</u>				Average Earnings Growth	Growth Estimate
	Value Line <u>DPS</u> (%)	Value Line <u>EPS</u> (%)	Zacks <u>EPS</u> (%)	Yahoo <u>EPS</u> (%)		
American States Water Company	8.50	6.50	6.30	4.40	5.73	5.73
American Water Works Co., Inc.	8.50	3.00	8.20	8.07	6.42	6.42
California Water Service Group	6.50	6.50	NA	10.80	8.65	6.50
Essential Utilities, Inc.	8.00	7.50	5.60	5.20	6.10	6.10
Middlesex Water Company	6.50	5.00	NA	2.70	3.85	3.85
SJW Group	5.00	6.50	NA	6.10	6.30	6.30
Group Average	7.17	5.83	6.70	6.21	6.18	5.82
USE						5.80
Sources: <u>Value Line Investment Survey</u> , December 11, 2023						
Zacks, December 11, 2023 (www.zacks.com)						
Yahoo!, December 11, 2023 (http://finance.yahoo.com/)						
* NA signifies that a forecast was not available						

REJOINDER TESTIMONY

CUPA STATEMENT NO. 2-RJ

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3042804 *et al* (consolidated)

REJOINDER TESTIMONY OF

ANTHONY GRAY

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 25, 2024

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1 **I. INTRODUCTION**

2 **Q. MR. GRAY, DID YOU PREVIOUSLY PROVIDE TESTIMONY IN THIS**
3 **PROCEEDING ON BEHALF OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC. (“CUPA”)?**

5 A. Yes. CUPA St. No. 2 is my direct testimony and CUPA St. No 2-R is my rebuttal
6 testimony. I am the Director of Financial Planning & Analysis, North Operations for Corix
7 Regulated Utilities (US) Inc. (“CRUUS”). Community Utilities of Pennsylvania Inc.
8 (“CUPA” or “the Company”) is a wholly owned subsidiary of CRUUS. My business
9 address is 500 W. Monroe Ste 3600, Chicago, IL 60661.

10 **Q. WHAT IS THE PURPOSE OF YOUR REJOINDER TESTIMONY?**

11 A. My testimony will: 1) present the Company’s adjusted requested increase; 2) address the
12 remaining contested revenue requirement adjustments made by OCA, I&E, and OSBA;
13 and 3) address the Low-Income rates.

14 **Q. HOW IS YOUR TESTIMONY ORGANIZED?**

15 A. Section II of my testimony will summarize the Company’s rejoinder revenue increase
16 request. Section III will address the remaining contested revenue requirement adjustments
17 to rate base. Section IV of my testimony will address the remaining contested revenue
18 requirement adjustments to operating income. Section V of testimony will address CUPA’s
19 Low-Income rates. Section VI will address the OCA’s proposal regarding service fees.
20 Section VII explains that I am adopting the Direct Testimony of Mr. David Clark.

II. REJOINDER REVENUE INCREASE

Q. WHAT IS THE COMPANY'S REJOINDER REVENUE INCREASE REQUEST?

A. The Company's rebuttal revenue increase request is \$2,998,511.16, comprised of a \$1,312,311.66 increase for water operations and \$ 1,686,199.49 for wastewater operations. This amount reduces the Company's combined rebuttal position of \$3,121,013.58 by \$122,502.42.

Q. HOW DID THE COMPANY DERIVE ITS REJOINDER POSITION?

A. In arriving at the rejoinder position, the Company accepted the following adjustments: 1) OBSA witness Bieber's alternative position proposed in surrebuttal testimony that if granted a consumption decline adjustment by the Commission, the appropriate amount would be a decline of 1.16% from the Historical Test Year consumption levels ("HTY") to the Future Test Year ("FTY") consumption levels and an additional decline of 1.16% from the FTY to the Fully Projected Future Test Year ("FPFTY") consumption levels, and 2) the surrebuttal adjustment made by I&E witness Walker for garbage disposal expense for wastewater operations. The table below shows a summary of all accepted adjustments from the Company's as filed position to its rejoinder position. The Company's maintains its as filed positions for Return on Equity of 10.60%, cost of debt of 5.24%, and a capital structure ratio of 50% Equity and 50% Debt.

Rejoinder Revenue Increase			
	Water	Sewer	Total
As Filed	1,449,637.61	1,720,069.70	3,169,707.31
Accepted Adjustments			
Removal of Deferred Charges	(49,464.73)	(41,858.83)	(91,323.56)
Consumption Decline of 1.16% Year over Year	(107,246.15)	(14,422.11)	(121,668.26)
Cell Phone Expense	(4,151.66)	(4,974.34)	(9,125.99)
Garbage Disposal	-	(812.00)	(812.00)
Depreciation Expense - Oracle Fusion Asset Correction	23,127.15	27,736.35	50,863.50
Cash Working Capital Update	409.44	460.72	870.16
Total	(137,325.94)	(33,870.20)	(171,196.15)
Rejoinder Revenue Increase	1,312,311.66	1,686,199.49	2,998,511.16

III. RATE BASE ADJUSTMENTS

A. Oracle Fusion Asset Recovery

1
2
3
4 **Q. HAS OCA WITNESS ROGERS' POSITION IN HER SURREBUTTAL**
5 **TESTIMONY CHANGED FROM HER REBUTTAL TESTIMONY REGARDING**
6 **HER ADJUSTMENT TO THE ORACLE FUSION ASSET?**

7 A. No. Witness Rogers continues to recommend excluding the oracle fusion asset from rate
8 base recovery.

9 **Q. HAS WITNESS ROGERS PROVIDED ADDITIONAL JUSTIFICATION FOR**
10 **THE ADJUSTMENT?**

11 A. Yes. In addition to statements made in her direct testimony, witness Rogers now argues for
12 exclusion because she asserts that the return on capital of a shared asset is typically
13 recovered through corporate expense allocations, and CUPA has not demonstrated that the
14 return on the Oracle Fusion Asset is not included in its Corporate Allocations expenses.

1 **Q. DO YOU AGREE WITH OCA WITNESS ROGERS'S SURREBUTTAL**
2 **COMMENTS?**

3 A. No. As noted in my rebuttal testimony, CUPA is entitled to a return of and on assets in
4 which it invests and which support its service to customers, and the Oracle Fusion Asset
5 reflects such an investment. As OCA Witness Rogers notes, CUPA confirmed the expense
6 for the Oracle Fusion Asset (its amortization expense) is flowed through the Corporate
7 Allocation process. However, CUPA confirms that no part of the Corporate Allocation
8 Expense line item includes a return on the shared service assets supporting CUPA for the
9 Oracle Fusion Asset. Contrary to OCA Witness Rogers's claim, there is no return-on-
10 investment component included in the costs being allocated to CUPA and requested for
11 recovery in this case. The only avenue for return on shared assets supporting CUPA
12 operations is via inclusion of an allocated portion of the asset in CUPA's rate base. To
13 disallow inclusion in rate base of an asset reflecting investment for the benefit of CUPA's
14 customers, but including the asset's amortization expense, is contrary to ratemaking
15 matching principles.

16 **Q. HAS THE COMPANY POSITION CHANGED ON THE ORACLE FUSION**
17 **ASSET?**

18 A. No. The above rationale and evidence support the Company's position that assets which
19 benefit CUPA's customers, regardless of their ownership in an affiliate relationship, are
20 reasonably recoverable in rate base.

1 **IV. OPERATING INCOME ADJUSTMENTS**

2 **A. Consumption Decline**

3 **Q. HAS OSBA WITNESS BIEBER ADJUSTED HIS POSITION ON THE**
4 **CONSUMPTION DECLINE ADJUSTMENT?**

5 A. Partially. Witness Biber still maintains that the Commission should reject the Company
6 proposal of a 4.38% year over year consumption decline. However, in his surrebuttal
7 testimony, witness Bieber states that if the Commission grants a consumption decline
8 adjustment, the appropriate Year over Year (“YOY”) decline should be 1.16% based on
9 his interpretation of the data provided by the Company.

10 **Q. HAS THE COMPANY POSITION CHANGE ON THIS ADJUSTMENT?**

11 A. Yes, the Company has accepted witness Bieber’s alternative proposal of a 1.16% YOY
12 consumption decline.

13 **B. Unaccounted For Water (“UFW”)**

14 **Q. HAS I&E WITNESS SAKAYA ADJUSTED HIS POSITION ON THE UFW**
15 **ADJUSTMENT?**

16 A. No. Witness Sakaya maintains the adjustment of \$28,941 to reduce the Company’s
17 operating expenses for incremental UFW above the 20% threshold.

18 **Q. HAS WITNESS SAKAYA PROVIDED ADDITIONAL JUSTIFICATION FOR**
19 **THE ADJUSTMENT?**

20 A. No. Witness Sakaya does not provide any additional justification in surrebuttal testimony
21 to support the adjustment. However, in his surrebuttal testimony, he incorrectly asserts the
22 Company argued that detecting leaks and repairing the system is cost prohibitive and
23 should be weighed against the cost of losing treated water in determining a reasonable
24 UFW. The Company did not and is not making any such argument. Witness Sakaya stated:

1 The Company has failed to show that any remediation project that
2 could detect and reduce UFW is cost effective based on the
3 consistent percentage of UFW on a year-over-year basis. The
4 Company did not describe any circumstances that exist in its system
5 such as environmental features that would be cost prohibitive to
6 remediate and thereby justify not being able to reduce UFW. Water
7 is typically lost through mains, services, and improper metering.
8 This Company position contradicts the Commission policy
9 statement that describes steps to conserve water. The Company has
10 failed to show how investing in mains, services, and/or improving
11 metering will not reduce UFW. Further, regardless of whether it is
12 less costly to lose treated water than it is to perform leak detection,
13 water conservation and just and reasonable rates are better served
14 through repair of leaks and elimination of UFW.

15 **Q. DO YOU AGREE WITH WITNESS SAKAYA’S CHARACTERIZATION OF THE**
16 **COMPANY’S RESPONSE ON THIS ISSUE?**

17 A. No. The Company has not made an argument that the costs of doing leak detection and
18 repairs should be weighed against the costs of losing treated water and as such be
19 considered when determining a reasonable UFW.

20 **Q. WHAT WAS THE COMPANY’S RESPONSE TO WITNESS SAKAYA’S**
21 **ADJUSTMENT?**

22 A. My rebuttal testimony argues that the adjustment made by witness Sakaya narrowly relies
23 on one subsection of the Commission statement of policy on water conversation and
24 ignores all the steps the Company has taken to address this issue, including, but not limited
25 to, leak detection and repairs, which is also a criterion that is included in the statement of
26 policy on this issue. In addition, Company witness Long’s rebuttal testimony outlined in
27 detail steps the Company has taken to address this issue and steps the Company will take
28 in the future to address this issue.

29 **Q. HAS THE COMPANY POSITION CHANGE ON THIS ADJUSTMENT?**

30 A. No. The Company maintains its rebuttal position and the merits of the arguments made.

1 **C. Deferred Charges (Excluding COVID-19 Costs & Rate Case Expense)**

2 **Q. HAVE OCA'S OR I&E'S POSITION CHANGED ON ADJUSTMENTS TO**
3 **DEFERRED CHARGES?**

4 A. Yes and No. I&E witness Walker has accepted the Company's rebuttal position to include,
5 through normalization, the annual amortization expense related to the Company's
6 unamortized deferred charge balance and related pro-forma adjustments. OCA witness
7 Rogers still maintains her direct testimony position to exclude these expenses.

8 **Q. HAS WITNESS ROGERS PROVIDED ADDITIONAL JUSTIFICATION FOR**
9 **HER POSITION?**

10 A. Partially. Witness Rogers maintains her direct testimony position that: 1) the deferred costs
11 should be excluded as they were not approved by the Commission, and 2) the costs included
12 represent a non-annual out of period expense. In addition to these arguments, witness
13 Rogers states that the Company has not provided data on any specific expected projects for
14 the future in this category but is rather saying very generally that these types of projects
15 may occur at some point in the future.

16 **Q. HAS THE COMPANY POSITION CHANGED ON THIS ADJUSTMENT?**

17 A. No. Witness Rogers' continued argument that recovery of these costs must be pre-approved
18 by the Commission shows a misunderstanding of the nature of the costs for which the
19 Company is seeking recovery. As stated in my rebuttal testimony, the deferred charge
20 balances and the associated amortization expense consists of multi-year testing costs, tank
21 inspections, and tank painting/upgrades. CUPA is not seeking retroactive recovery of
22 expenses. In the case of multi-year testing costs, the basis for performing these tests is not
23 set internally by the Company, these are requirements prescribed by the various federal
24 and state regulatory agencies that govern, for example, drinking water standards and are

1 required and recurring as part of normal operations. Examples of multi-year testing
2 performed by the Company include, but are not limited to, Volatile Organic Compound
3 (“VOC”) testing, which is performed every three years, or Gross Alpha Radiation Testing
4 (“RADS”), which is performed every nine years. In addition, to testing costs, the Company
5 performs multi-year maintenance on its storage tanks and fire hydrants. Both the multi-
6 year testing costs and tank maintenance and repair are not extraordinary in nature as they
7 are a normal part of operations in providing safe and reliable service to customers. CUPA
8 is not seeking retroactive recovery and does not need Commission permission to seek
9 recovery of these expenses as part of this base rate case.

10 Moreover, as stated in my direct testimony these are not out of period expenses that will
11 not recur in the future. Instead, these are expenses that are regimented and recurring on a
12 multi-year cycle and will recur in the future. Removing the amortization expense, which
13 represents the annual amount related to these recurring costs, disallows recovery of costs
14 that the Company is required to incur as part of normal operations.

15 Furthermore, the Company does not agree with the claim made by witness Rogers that the
16 Company has not provided data on any specific expected projects for the future. Excel
17 service files provided to all parties included a file labelled “Supplement to Schedule A-10
18 and B-9 (Deferred Charges)” that lists the activities that cause the expenses, which are all
19 clearly ongoing operational expenses for activities that CUPA is required to perform,
20 including: VOC/SOC testing, painting hydrants, testing for inorganics, arsenic, source
21 meter testing for wells and intake pumps, water tower inspections, and lead and copper
22 testing.

D. Deferred Charges (COVID-19)

1
2 **Q. HAS OCA'S OR I&E'S POSITION CHANGED ON THE ADJUSTMENTS TO THE**
3 **COVID-19 REGULATORY ASSET?**

4 A. No. OCA witness Rogers maintains that the balance for normalization recovery should
5 exclude costs related to cleaning supplies, safety supplies, and other miscellaneous
6 expenses. I&E witness Walker maintains that amount related to forgone late payment fees
7 should be excluded from the balance used for normalization recovery.

8 **Q. HAVE THE WITNESSES PROVIDED ADDITIONAL JUSTIFICATION FOR THE**
9 **ADJUSTMENT?**

10 A. Yes. I&E witness Walker, in addition to justification provided in his rebuttal testimony,
11 makes the claim that the Company did not incur incremental costs due to its inability to
12 charge a late payment fee. He further states that any incremental costs or bad debt will be
13 recovered through the annual amortization of the regulatory asset, making the Company
14 whole in this regard.

15 **Q. HAS THE COMPANY POSITION CHANGED ON THIS ADJUSTMENT?**

16 A. No. The Company maintains its rebuttal testimony position that 1) the costs included for
17 the COVID-19 regulatory asset balance should be considered as extraordinary and assessed
18 as a whole; and 2) the balance associated with forgone late payment and reconnect fees are
19 prudent for recovery. With regards to witness Walker's additional justification, while the
20 Company did not incur an expense related to the foregone late payment and reconnect fees,
21 the Company also did not recover the appropriate level of revenues as authorized. The
22 consideration of revenues associated with charging a late payment and reconnection fee is
23 part of the rate making process and is a component when determining the level of revenues
24 a utility Company is allowed to recover through rates being charged to customers. If the

1 component of revenues related to late payment and reconnection fees were removed from
2 the rate making process, the rates being charged to customers would be higher to offset the
3 loss of revenue associated with these fees. This demonstrates the extraordinary nature of
4 forgoing late payment and reconnection fees.

5 **E. Employee Incentive Plan (“EIP”)**

6 **Q. HAS OBSA WITNESS BIEBER’S POSITION CHANGED ON THE**
7 **ADJUSTMENT FOR THE EMPLOYEE INCENTIVE PLAN?**

8 A. No. Witness Bieber maintains that while it is appropriate to reward employees for financial
9 performance, the responsibility for funding such awards rests on shareholders.

10 **Q. HAS THE COMPANY POSITION CHANGED ON THIS ADJUSTMENT?**

11 A. No. The Company maintains its rebuttal position and the merits of the arguments made.

12 **F. Maintenance & Repair**

13 **Q. HAS OCA WITNESS ROGERS POSITION CHANGED ON THE ADJUSTMENT**
14 **TO MAINTENANCE & REPAIR?**

15 A. No. Witness Rogers maintains her recommendation to exclude the 3.92% inflation
16 escalator used to derive the FPFTY year amounts for plant maintenance and repair or, as
17 an alternative, that the Commission utilize the Federal Open Market Committee (“FOMC”)
18 PCE inflation percent of 2.4% and 2.2% for 2024 and 2025, respectively.

19 **Q. DOES WITNESS ROGERS PROVIDE ADDITIONAL JUSTIFICATION TO**
20 **SUPPORT HER POSITION?**

21 A. Yes. In her Direct Testimony witness Rogers alleged three points in support of her position:
22 1) vagueness and lack of quantitative support for using an 11-year historic period to derive
23 the inflation escalator; 2) past inflation rate is not a good predictor for future inflation
24 regardless of the time-period selected; and 3) the inflation escalator is not known and

1 certain. In Surrebuttal Testimony witness Rogers expanded on point number one to include
2 that cost must be evidence based to support FPFTY adjustment. To support this argument,
3 witness Rogers has provided her interpretation of Act 11 of 2012. She states:

4 It is clear from reading the Commission's order and § 315(e) that
5 the accuracy and the reasonableness of the projections are expected.
6 This means that projections should be based upon actual planned
7 activities using the best cost estimates available. Escalating the
8 historical amounts by an inflation factor is not a method of cost
9 projection for ratemaking because it bears no relationship to the
10 activities planned for the rate year. Utilities may demonstrate and
11 explain reasons for FPFTY cost changes based upon specific causes
12 such as unit price increases, planned activities, budgeted values, and
13 abnormal activity in the HTY.
14

15 Witness Rogers further states that it is not possible for the Company's FPFTY to be
16 accurate when using an inflation factor that was based on judgement. Witness Rogers has
17 expanded on point number two by using specific time frames in the Company's data to
18 support the claim that past inflation is not a good predictor of future inflation.

19 **Q. DO YOU AGREE THAT THE COMPANY'S CLAIM IS NOT EVIDENCE BASED?**

20 A. No. Witness Rogers' claim that the Company FPFTY projections are not evidence based
21 is not accurate. The Company adjustment was derived in two steps: 1) the three-year
22 historical average for each line item that makes up the total plant maintenance and repair
23 was calculated, and 2) the inflation escalator of 3.92% was then applied to the three-year
24 averages to arrive at the FTY and FPFTY amounts.

25 **Q. DO YOU AGREE THAT ESCALATING HISTORICAL AMOUNTS USING AN**
26 **INFLATION FACTOR IS NOT A METHOD FOR RATEMAKING?**

27 A. No. The use of historical activity to predict a certain level of expense in the future is
28 necessary and common for a large portion of plant and maintenance costs such as water
29 main breaks, weather related events, such as hurricanes or major rain events, and other

1 unforeseen maintenance costs, which are not planned expenses. Using a historical average
2 normalizes the ebbs and flows of these items from year to year and helps to prevent large
3 differences in recovery of future costs compared to the HTY.

4 Moreover, as pointed out in my Rebuttal Testimony, the methodology proposed by the
5 Company to utilize the use of the historical CPI data for water and sewer maintenance to
6 adjust historical plant maintenance costs has been accepted and approved by other state
7 regulatory commissions. The Tennessee Public Utility Commission for Tennessee Water
8 Service Inc. (“TWS”)’s Annual Review Mechanism at Docket No. 23-000-46 allowed
9 TWS to project future plant maintenance costs using the same water and sewer
10 maintenance CPI data. Additionally, CUPA’s affiliate company Sunshine Water Services
11 operating in Florida is allowed to file an annual index which takes the prior calendar year
12 of operating expenses and uses an inflation escalator to adjust rate charges to customers for
13 the following year. For the 2024 filing, the Florida Public Service Commission has
14 recommended an inflation escalator of 3.24% be applied to the operating expense amounts
15 for the 12-months ending December 31, 2023. Both of these examples support the
16 methodology of applying an inflation escalator to historical cost to project future costs.

17 The Company also disagrees with witness Rogers statement that it is not possible for the
18 Company’s FPFTY amounts to be accurate when using an inflation factor that is based on
19 judgment. As stated in my Rebuttal Testimony, the Company chose an 11-year historical
20 period based on the Company’s assessment that this would provide a normalized level of
21 inflation and smooth the noise that can arise from looking at a small subset of the available
22 data such as a one year over year change, or one month over month change. Witness
23 Rogers analysis of random periods of the data provided and the various swings only further

1 supports that the Company was correct to use normalization to derive its inflation
2 adjustment. Taking the average of a larger data set is the textbook application of
3 normalizing in this context. The act of normalizing is subjective as the period or periods
4 chosen to derive a normalized number or amount is determined by the individual or
5 individuals conducting the analysis. Witness Rogers can disagree with the period for
6 normalization chosen, as she points out the Company could have normalized using a 5-
7 year period or a 10-year period. However, stating that the Company has not provided
8 evidence for using an 11-year historic period is not accurate.

9 **Q. DO YOU HAVE ANY ADDITIONAL COMMENTS REGARDING WITNESS**
10 **ROGERS CLAIM THAT PAST INFLATION IS NOT A GOOD PREDICTOR OF**
11 **FUTURE INFLATION?**

12 A. Yes. Using empirical data to project future trends is an underlying tenet in the field of
13 economics and this is no different for using past inflation to project future inflation.
14 Furthermore, the FOMC inflation projections referenced by witness Rogers for 2024 and
15 2025 are targets of the FOMC as of December 2023, not necessarily what will occur. It is
16 not unreasonable to argue that the FOMC forward looking projections will always be in
17 the 2% range as this is the mandate by which the FOMC operates in its pursuit of maximum
18 employment, stable prices, and moderate long-term interest rates through the use of
19 monetary policy.

20 In addition, using the historical data for the broader market CPI for which witness Roger
21 references and applying the Company's 11-Year normalization methodology to end of year
22 values (December) and calculating the year over year percentage change results in a

1 projected inflation escalator that is within range of the FOMC projections for 2024 and
2 2025, as illustrated in the table below.

All items in U.S. city average, all urban consumers, seasonally adjusted													
CUSR0000SA0													
Seasonally Adjusted													
Consumer Price Index for All Urban Consumers (CPI-U)													
All items													
U.S. city average													
All items													
Year	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	EOY % Δ
2012	227.842	228.329	228.807	229.187	228.713	228.524	228.590	229.918	231.015	231.638	231.249	231.221	
2013	231.679	232.937	232.282	231.797	231.893	232.445	232.900	233.456	233.544	233.669	234.100	234.719	1.51%
2014	235.288	235.547	236.028	236.468	236.918	237.231	237.498	237.460	237.477	237.430	236.983	236.252	0.65%
2015	234.747	235.342	235.976	236.222	237.001	237.657	238.034	238.033	237.498	237.733	238.017	237.761	0.64%
2016	237.652	237.336	238.080	238.992	239.557	240.222	240.101	240.545	241.176	241.741	242.026	242.637	2.05%
2017	243.618	244.006	243.892	244.193	244.004	244.163	244.243	245.183	246.435	246.626	247.284	247.805	2.13%
2018	248.859	249.529	249.577	250.227	250.792	251.018	251.214	251.663	252.182	252.772	252.594	252.767	2.00%
2019	252.561	253.319	254.277	255.233	255.296	255.213	255.802	256.036	256.430	257.155	257.879	258.630	2.32%
2020	258.906	259.246	258.150	256.126	255.848	257.004	258.408	259.366	259.951	260.249	260.895	262.005	1.30%
2021	262.518	263.583	264.910	266.752	268.452	270.664	271.994	272.789	273.887	276.434	278.799	280.808	7.18%
2022	282.390	284.535	287.553	288.764	291.359	294.996	294.977	295.209	296.341	297.863	298.648	298.812	6.41%
2023	300.356	301.509	301.744	303.032	303.365	304.003	304.628	306.187	307.288	307.531	308.024	308.742	3.32%
11 Year Average													2.68%

3 **Q. DO YOU HAVE ANY ADDITIONAL COMMENTS REGARDING WITNESS**
4 **ROGERS RECOMMENDATION FOR THE USE OF PCE AS ALTERNATIVE TO**
5 **THE WATER AND SEWER MAINTENANCE CPI?**

6 A. Witness Rogers maintains that using the PCE inflation escalator as an alternative to water
7 and sewer maintenance CPI is a better option if the Commission allows the use of an
8 escalator. I will reiterate that the water and sewer maintenance CPI and the PCE are not
9 two completely different measures of inflation. The water and sewer maintenance CPI is a
10 subset of the basket of goods and services measured by the broader CPI/PCE calculation.
11 The Company simply went a step further in looking at the broader CPI to a data point that
12 was more specific to the water and wastewater industry. Moreover, the Florida Public

1 Service Commission has also rejected the use of CPI/PCE when deciding the appropriate
2 amount for the inflation escalator regulated utility companies can use when filing their
3 annual index adjustments:

4 Over the years, we rejected using the Survey of Regulated Water and Wastewater
5 Utilities because using the results of a survey would allow utilities to pass on to
6 customers all cost increases, thereby reducing the incentives of promoting
7 efficiency and productivity. We have also rejected using the Consumer Price Index
8 and the Florida Price Level Index because of their limited degree of applicability to
9 the water and wastewater industry. Both of these price indices are based upon
10 comparing the advance in prices of a limited number of general goods and,
11 therefore, have limited application to water and wastewater utilities.

12 Docket No. 20230005-WS, Order No.PSC-2023-0383-PAA-WS issued on December 21,
13 2023.

14 **Q. HAS THE COMPANY POSITION CHANGED ON THIS ADJUSTMENT?**

15 A. No. The Company maintains its rebuttal position and the merits of the arguments made in
16 this testimony and in my rebuttal testimony.

17 **G. Chemicals**

18 **Q. HAS OCA WITNESS ROGERS' POSITION CHANGED ON THE ADJUSTMENT
19 TO CHEMICAL EXPENSE?**

20 A. No.

21 **Q. DOES WITNESS ROGERS PROVIDE ADDITIONAL JUSTIFICATION TO
22 SUPPORT THE ADJUSTMENT?**

23 A. Yes. Witness Rogers claims that I did not address her direct testimony position that is not
24 appropriate to apply the same inflation escalator used for water and sewer maintenance to
25 chemicals. Witness Rogers argues that using a specific category of inflation from one
26 sector and applying it to an entirely different sector of the markets is inappropriate and

1 assumes inflation of chemicals expenses is uniquely tied to the market forces that impact
2 inflation for maintenance of water and sewer.

3 **Q. DO YOU AGREE WITH WITNESS ROGERS ASSERTION REGARDING THE**
4 **USE OF THE INFLATION ESCALATOR FOR CHEMICALS?**

5 A. No. By saying that using the water and sewer CPI is not appropriate to apply to chemicals
6 due to not capturing the unique market forces for chemical expenses, witness Rogers has
7 contradicted the argument she makes for opposing the Company's specific use of the water
8 and sewer maintenance CPI versus her choice of the broader market PCE. Chemical
9 expenses are a subset of water and sewer maintenance and, as such, the Company believes
10 that applying the water and sewer maintenance CPI is still appropriate.

11 **Q. HAS THE COMPANY POSITION CHANGED ON THIS ADJUSTMENT?**

12 A. No. The Company maintains its rebuttal position and the merits of the arguments made in
13 this testimony and my rebuttal.

14 **V. LOW INCOME RATES**

15 **Q. HAS OCA WITNESS DEMARCO'S ANALYSIS OF THE LOW-INCOME RATE**
16 **CHANGED IN HIS SURREBUTTAL TESTIMONY?**

17 A. No. Witness DeMarco maintains that there are two major areas for improvement: 1)
18 outreach to customers, and 2) the total discount rate and how that discount is applied.

19 **Q. HAS THE COMPANY'S POSITION CHANGED REGARDING LOW INCOME**
20 **RATES INCLUDING PARTICIPATION AND OUTREACH?**

21 A. No. Witness DeMarco continues to demand actions that impose additional costs and
22 expenses to administer low-income rates. But Witness DeMarco has not shown that any
23 abuse of discretion has occurred that would allow the Commission to infringe on CUPA's

1 discretion concerning its low-income rates. Moreover, Witness DeMarco has not shown
2 any of the actions he demands will in fact increase participation.

3 Witness DeMarco also continues to ignore that the additional costs and expenses to
4 administer the program must be funded through rates if the Commission were to mandate
5 Witness DeMarco's demands. The costs and expenses to administer low-income rates plus
6 the revenue shortfall that these rates create falls on the shoulders of all the other ratepayers.

7 **A. Participation and Outreach**

8 **Q. WHAT IS WITNESS DEMARCO'S CONCERN REGARDING CUSTOMER**
9 **OUTREACH?**

10 Witness DeMarco maintains that approximately 350 CUPA customers could be eligible for
11 the Company's low-income rate and believes the root cause is lack of knowledge about the
12 low-income rate. Witness DeMarco essentially argues that the Company has failed in
13 making information regarding the low-income rate accessible to customers and that is the
14 reason for the number of customers enrolled.

15 **Q. DO YOU AGREE WITH WITNESS DEMARCO'S ASSERTION THAT A LACK**
16 **OF KNOWLEDGE HAS PREVENTED CUSTOMERS FROM PARTICIPATING**
17 **IN THE LOW-INCOME RATE?**

18 A. No. The Company has provided information on the Low-Income rate on multiple occasions
19 to its entire customer base including the recent round of direct mailers sent in October of
20 2023. The information is clearly posted on the Company's website. The Company has
21 trained its call center representatives to provide information about the low-income rate to
22 customers. The Company also advised customers at public input hearings that a low-
23 income rate was available, and many witnesses indicated that they were aware of the low-
24 income rate. Moreover, the Company is willing to use its existing communication system,

1 which includes phone and text, not just email as Witness Demarco implies, to conduct
2 further outreach.

3 Moreover, the Company maintains that its voice reach system method of informing
4 customers about the Low-Income program is more cost effective and as the highest
5 probability of success in reaching a large portion of its customer base versus the unfunded
6 recommendations made by Witness Demarco. Customers are used to receiving
7 information from CUPA via the voice reach system.

8 **Q. DO YOU AGREE WITH WITNESS DEMARCO'S ASSERTION THAT THE**
9 **COMPANY DID NOT PROVIDE A REASONABLE EXPLANATION FOR THE**
10 **LEVELS OF ENROLLMENT?**

11 A. No. The Company explained in its Fourth Quarter Low Income Rate report, which was
12 served upon the OCA and is included with this testimony as CUPA Exhibit No. AG-1RJ,
13 that the applications that remain pending with Dollar Energy Fund are due to customers
14 being non-responsive to Dollar Energy Fund's multiple attempts (phone call, letter, and
15 email) to verify income.

16 CUPA has had 72 unique customers request participation in the
17 program. CUPA has contracted with Dollar Energy for
18 administration of eligibility determinations for the program. CUPA
19 has submitted the list of low-income applicants to Dollar Energy.
20 **Dollar Energy is continuing to review applicants for eligibility**
21 **and uses 3 methods of communication (phone call, letter, and**
22 **email). To date, Dollar Energy has received 16 responses from**
23 **the applicants, with 9 being ineligible due to over-income**
24 **(above 100% FPIG).**

25 CUPA Exhibit No. AG-1RJ (emphasis added).

26 Neither the Company nor DEF have control over when or whether a customer responds to
27 necessary income verification requests. Witness DeMarco paints a picture that implies the
28 Company is willfully ignoring customers, which is simply not the case.

1 **Q. DO YOU HAVE ANY CHANGES TO YOUR REBUTTAL POSITION FOR THE**
2 **LOW-INCOME PROGRAM SECTION OF THE COMPANY’S WEBSITE?**

3 A. No, but I will reiterate the recommendations made in my rebuttal. The Company notes that
4 there is already a dedicated section for the Low-Income program on the home page of the
5 Company’s website so there is no need to create one. Also, clicking the link of the Low-
6 Income program section does take customers to a dedicated Low-Income program page
7 with all the required information and a link to the application. The Company is willing to
8 adjust the location of this section. The Company is also open to changing the application
9 URL to “Application” or “Click Here to Apply” when a customer enters the dedicated
10 Low-Income page. With regards to a new application link directly to DEF, the Company
11 is open to exploring this change to the application process but would need time to assess
12 the feasibility of making that change from a cost and data security perspective. Moreover,
13 CUPA cannot be required to undertake unfunded mandates. CUPA will provide cost
14 information related to modifying the application URL with its next base rate case filing in.

15 **B. Low-Income Rate**

16 **Q. DO YOU HAVE CHANGES TO YOUR REBUTTAL POSITION REGARDING**
17 **HOW THE LOW-INCOME RATE IS APPLIED?**

18 A. No, but I will reiterate my rebuttal position. The Company is open to the discount being
19 applied to both the volumetric and base charge for water and wastewater rates, i.e., a
20 customer would receive a 35% discount on their total bill via reducing the volumetric and
21 base charge rates by the same proportions. The Company does not agree with implementing
22 a tiered discount system.

1 **Q. DO YOU AGREE WITH INCREASING THE DISCOUNT RATE TO 65%?**

2 A. No. The revenue deficiency that the low-income rates create is recovered from other
3 residential ratepayers. The higher the discount rate for the program, the higher rates
4 customers who are not eligible for the program will have to pay to ensure that CUPA
5 recovers the appropriate revenues that covers its costs of service. CUPA has to balance
6 and protect the interests of all of its ratepayers, not just the interest of low-income
7 ratepayers.

8 **VI. SERVICE FEES**

9 **Q. HAS OCA WITNESS ROGERS' POSITION CHANGED ON INCLUDING**
10 **SERVICES FEES FOR CREDIT CARD PAYMENTS IN THE COST OF SERVICE**
11 **AS AN OPERATING EXPENSE?**

12 A. No.

13 **Q. HAS THE COMPANY POSITION CHANGED REGARDING INCLUDING**
14 **PAYMENT SERVICE FEES IN OPERATING EXPENSES?**

15 A. No.

16 **VII. DIRECT TESTIMONY UPDATE**

17 **Q. DO YOU HAVE ANY UPDATES TO YOUR DIRECT TESTIMONY?**

18 A. Yes. I am hereby adopting CUPA St. No. 3 as part of my direct testimony. This testimony
19 was originally presented by Mr. David Clark. Mr. Clark will no longer be a witness in this
20 proceeding.

21 **VIII. CONCLUSION**

22 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

23 A. Yes, but I reserve the right to modify my testimony as necessary.



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January 24, 2024

By Electronic Filing

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

RE: Community Utilities of Pennsylvania Inc. Water Division;
Docket No. R-2021-3025206

Community Utilities of Pennsylvania Inc. Wastewater Division;
Docket No. R-2021-3025207

**COMMUNITY UTILITIES OF PENNSYLVANIA INC. WATER DIVISION
COMPLIANCE FILING – LOW INCOME QUARTERLY UPDATE FOR
FOURTH QUARTER 2023**

Dear Secretary Chiavetta:

Pursuant to the Commission-approved settlement at the above referenced docket, CUPA is submitting this quarterly report regarding its low income pilot program for water customers.

CUPA has had 72 unique customers request participation in the program. CUPA has contracted with Dollar Energy for administration of eligibility determinations for the program. CUPA has submitted the list of low-income applicants to Dollar Energy. Dollar Energy is continuing to review applicants for eligibility and uses 3 methods of communication (phone call, letter, and email). To date, Dollar Energy has received 16 responses from the applicants, with 9 being ineligible due to over-income (above 100% FPIG).

Dollar Energy has confirmed 7 applicants as eligible. These customers are being billed at the low-income rate. The total consumption for these customers in the fourth quarter 2023 is 105,431 gallons. The associated revenue surplus attributable to low-income rates participation from February 2022 through December 2023 is \$162,417.

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
January 24, 2024
Page 2

Thank you for your attention to this matter. If you have any questions, please contact me at (717) 236-1300.

Very truly yours,

/s/ Whitney E. Snyder

Whitney E. Snyder (Attorney ID No. 316625)
Thomas J. Sniscak (Attorney ID No. 33891)

*Counsel for
Community Utilities of Pennsylvania Inc.*

WES/das

cc: Per Certificate of Service

CERTIFICATE OF SERVICE

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

BY ELECTRONIC MAIL ONLY

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/s/ Whitney E. Snyder
Whitney E. Snyder
Thomas J. Sniscak

Dated this 24th day of January, 2024.

CUPA STATEMENT NO. 4-RJ

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3042804 *et al* (consolidated)

REJOINDER TESTIMONY OF

EMILY LONG

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 25, 2024

1 **I. INTRODUCTION**

2 **Q. MS. LONG, DID YOU PREVIOUSLY PROVIDE TESTIMONY IN THIS**
3 **PROCEEDING ON BEHALF OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC. (“CUPA”)?**

5 A. Yes. CUPA St. No. 4 is my direct testimony and CUPA St. No. 4-R is my rebuttal
6 testimony. I am the State Operations Manager for Corix Regulated Utilities (US) Inc.
7 (“CRUUS”). Community Utilities of Pennsylvania, Inc. (“CUPA” or “the Company”) is a
8 wholly-owned subsidiary of CRUUS. My business address is 500 W. Monroe Ste 3600,
9 Chicago, IL 60661.

10 **Q. WHAT IS THE PURPOSE OF YOUR REJOINDER TESTIMONY?**

11 A. The purpose of my testimony is to address the surrebuttal testimonies of the Office of
12 Consumer Advocate (“OCA”) witnesses DeMarco and Fought and the Bureau of
13 Investigation & Enforcement (“I&E”) witness Sakaya and their allegations regarding
14 operational issues.

1 **II. RESPONSE TO OCA WITNESS DEMARCO**

2 **Q. OCA WITNESS DEMARCO INDICATES THAT CUPA “STILL IGNORES THE**
3 **SIGNIFICANT PUBLIC INPUT HEARING TESTIMONY OF CONSUMERS.”¹**
4 **DO YOU AGREE?**

5 **A.** No. CUPA did not ignore the concerns raised by consumers at the Public Input Hearings.
6 In my rebuttal testimony, CUPA St. No. 4-R, I specifically discussed the concerns raised
7 by consumers, actions the Company has taken to address those concerns, and discussed the
8 Company’s findings. Out of the 29 pages of my rebuttal testimony, 20 pages directly
9 address concerns raised by consumers at the Public Input Hearings.

10 **Q. OCA WITNESS DEMARCO SUGGESTS THAT THE COMPANY IS DISMISSIVE**
11 **OF QUALITY-OF-SERVICE ISSUES REGARDING COLOR, ODOR, TASTE,**
12 **AND OTHER PROPERTIES OF WATER.² DO YOU AGREE?**

13 **A.** No. CUPA takes water and sewer complaints seriously and strives to address customer
14 complaints in a timely and efficient manner. When a customer calls customer service their
15 complaint is logged within the company's customer database (“CC&B”). Customer service
16 may address the complaint as appropriate. If customer service is unable to resolve the
17 complaint, a Field Activity (“FA”) is generated and dispatched to operations. Operations
18 receives the FA through their field-based platform (“OMS”) and contacts the customer.
19 The complaint is addressed and escalated to management if needed. The FA is updated
20 with corrective actions taken and closed out. The completed FA remains in CC&B and
21 OMS. The Company requires that field operators complete and close out FAs at a rate of
22 95% or greater per quarter. 2023 FA completion rates for Tamiment are as follows:

¹ OCA St. 1SR at 1:21-22.

² OCA St. 1SR at 20:1-3.

Tamiment	
Quarter	FA Completion Rate
2023, Q1	100%
2023, Q2	98%
2023, Q3	100%
2023, Q4	99%

1 CUPA’s 2023 FA completion rates for Penn Estates are as follows:

Penn Estates	
Quarter	FA Completion Rate
2023, Q1	99%
2023, Q2	99%
2023, Q3	99%
2023, Q4	99%

2 CUPA’s 2023 FA completion rates for Westgate are as follows:

Westgate	
Quarter	FA Completion Rate
2023, Q1	99%
2023, Q2	100%
2023, Q3	98%
2023, Q4	98%

3 CUPA’s 2023 FA completion rates for Broad Run are as follows:

Broad Run	
Quarter	FA Completion Rate
2023, Q1	100%
2023, Q2	100%
2023, Q3	96%
2023, Q4	100%

4 The average 2023 CUPA FA completion rate for all systems is 99%. CUPA is exceeding
5 the Company’s required 95% FA completion rate. This shows the dedication, diligence,
6 and devotion to service that customers receive directly from field operators throughout the
7 year.

1 **Q. OCA WITNESS DEMARCO ALSO STATES THAT CUPA WAITS UNTIL ISSUES**
2 **ARE RAISED AT A PUBLIC INPUT HEARING BEFORE THEY ARE**
3 **ADDRESSED BY THE COMPANY.³ DO YOU AGREE?**

4 A. No. The Company's complaint log was provided as part of the Company's filing, see
5 Exhibit D-IX-4a and as part of discovery, see response to OCA Set IX-19. Witness
6 DeMarco had access to this information. OCA Witness Fought also testified that based
7 upon reviewing the customer complaint log information, there were no complaints the
8 Company needed to address because the Company sufficiently addressed them.⁴

9 **Q. MS. LONG, SINCE THE MAJORITY OF CUSTOMER CONCERNS RAISED AT**
10 **THE PUBLIC INPUT HEARINGS WERE FROM THE TAMIMENT SYSTEM,**
11 **CAN YOU SPEAK SPECIFICALLY TO THE TAMIMENT CUSTOMER**
12 **COMPLAINTS?**

13 As I stated in my rebuttal testimony at page 11, lines 1-18, between January 1, 2022 and
14 January 29, 2024, CUPA received five calls from customers concerning the water quality
15 in Tamiment. That equates to less than three water quality complaints called into Customer
16 Service per year. Regarding these five calls, each customer was contacted, their concerns
17 were investigated and addressed. OCA Witness DeMarco is incorrect for suggesting that
18 CUPA does not furnish and maintain adequate, efficient, safe, and reasonable service and
19 facilities. CUPA's previously provided customer complaint log, the Annual Consumer
20 Confidence Reports, and the Company's specific responses to each of the concerns raised
21 at the public input hearings refute this accusation.

³ OCA St. 1SR at 22:22-23.

⁴ OCA St. 5 at 23:7-17; *see also* OCA St. 5SR at 5:22-23.

1 Rather, the Company has invested a considerable amount into the Tamiment system
2 after acquiring it in 2019. Moreover, as part of this rate case, the Company seeks to invest
3 an additional \$3,760,736 over the future test year and fully projected future test year to
4 continue improving operational performance at Tamiment.

5 **Q. OCA WITNESS DEMARCO IMPLIES THAT THE COMPANY’S WATER IS NOT**
6 **SUITABLE FOR HOUSEHOLD PURPOSES.⁵ IS THE COMPANY’S WATER**
7 **SUITABLE FOR HOUSEHOLD PURPOSES?**

8 A. Yes. The Company’s Water Quality Reports were submitted as part of the Company’s base
9 rate case filing and attached as an exhibit to my rebuttal testimony, refer to Exhibit EAL-
10 2R. The Company was compliant in meeting all primary and secondary Maximum
11 Contaminant Limits (“MCLs”). Where there was a minor reporting or log violation, the
12 Company quickly made corrections as I discussed in my rebuttal testimony.

13 CUPA water systems are also flushed via hydrants at least once per year. The
14 purpose of hydrant flushing is to remove mineral deposits that may occur inside the water
15 distribution pipes, thus, enhancing water quality.

16 The Company can also be contacted 24/7 by customers experiencing issues with
17 their water service. As the Company becomes aware of water quality complaints,
18 operations investigates and addresses complaints made by customers in a timely and
19 efficient manner. When the Company receives a water quality complaint, if the
20 investigation indicates flushing will address the complaint, it is common practice to flush
21 the water pipes within the area the complaint was made. If the Company is notified that the
22 issue still exists despite flushing, the Company investigates the complaint further. This

⁵ OCA St. 1SR at 20:3-4.

1 investigation generally consists of, but is not restricted to, investigating: (1) the customer's
2 internal plumbing and water related appurtenances; (2) historical water distribution and
3 source maintenance and performance; (3) source, distribution, and customer water quality
4 tests; and (4) similar complaints in the area, if any.

5 **Q. CONTRARY TO OCA WITNESS DEMARCO'S TESTIMONY, DID CUPA**
6 **ADDRESS MINERAL CONTENT, SEDIMENT, AND HARD WATER**
7 **COMPLAINTS MADE BY CUSTOMERS AT THE PUBLIC INPUT HEARINGS?**

8 A. Yes. I addressed these issues at length in rebuttal testimony. Hard water in Tamiment is
9 addressed in CUPA St. 4-R at 14:20-16:5. Hard water in Penn Estates is addressed in
10 CUPA St. 4-R at 23:16-24:2. Secondary MCLs in Tamiment are addressed in CUPA St.
11 4-R at 15:6-16:6. Water quality reports for all water systems were provided in Exhibit
12 EAL-2R.

13 **Q. DOES CUPA HAVE PLANNED PROJECTS WHICH WILL ADDRESS**
14 **CUSTOMER WATER QUALITY COMPLAINTS, SPECIFICALLY SEDIMENT**
15 **AND DISCOLORED WATER?**

16 A. Yes. CUPA has two water tank rehab projects planned for Penn Estates and Tamiment in
17 2024. Tamiment Tank 3 will be taken offline, abrasive blast cleaned, repainted, and repairs
18 will be made. A mixer will also be installed to circulate the water within the tank which
19 will prevent ice from forming and enhance water quality by reducing sediment
20 accumulation and water stagnation. Tanks 5 and 6 of Penn Estates will be taken offline,
21 cleaned by high pressure water, repainted, and repairs will be made. This will remove
22 sediment accumulated on the bottom of the tanks which will enhance water quality within

1 the distribution system. In 2020, Tanks 1 and 2 of Penn Estates were taken offline, abrasive
2 blast cleaned, repainted, and repairs completed.

3 **Q. OCA WITNESS DEMARCO STATES THAT CUPA IS REQUIRED TO COMPLY**
4 **WITH EPA’S MCLs FOR IRON AND MANGANESE.⁶ IS CUPA REQUIRED TO**
5 **TEST FOR MCLS FOR IRON AND MANGANESE?**

6 A. No. Iron and Manganese are secondary contaminants, not primary contaminants. 25 Pa.
7 Code § 109.301 states that public water suppliers are required to monitor for compliance
8 with primary MCLs:

9 "Public water suppliers shall monitor for compliance with MCLs,
10 [Maximum Residual Disinfectant Levels (“MRDLs”)] and
11 treatment technique requirements in accordance with the
12 requirements established by the EPA under the National Primary
13 Drinking Water Regulations, 40 CFR Part 141 (relating to National
14 Primary Drinking Water Regulations), except as otherwise
15 established by this chapter unless increased monitoring is required
16 by the Department under § 109.302 (relating to special monitoring
17 requirements)."

18 Regarding secondary contaminants, 25 Pa. Code § 109.202(b)(1) states that a public water
19 system shall supply drinking water that complies with secondary MCLs, but does not
20 require public water systems to monitor for compliance with secondary MCLs:

21 A public water system shall supply drinking water that complies
22 with the secondary MCLs adopted by the EQB under the act, except
23 for the MCL for pH which represents a reasonable goal for drinking
24 water quality.

25 Secondary contaminants are considered a nuisance and not a health issue, except at higher
26 concentrations.

⁶ OCA St. 1SR at 19, fn. 12.

1 40 CFR § 143.1 addresses the federal National Secondary Drinking Water
2 Regulations and states:

3 The regulations in this subpart control contaminants in drinking
4 water that primarily affect the aesthetic qualities relating to the
5 public acceptance of drinking water. At considerably higher
6 concentrations of these contaminants, health implications may also
7 exist as well as aesthetic degradation. **The regulations in this**
8 **subpart are not Federally enforceable but are intended as**
9 **guidelines for the States.** (emphasis added).

10 40 CFR § 143.4 states that secondary contaminants are recommended, but not required to
11 be monitored, unless directed by the state.

12 It is recommended that the parameters in these regulations should
13 be monitored at intervals no less frequent than the monitoring
14 performed for inorganic chemical contaminants listed in the
15 National Interim Primary Drinking Water Regulations as applicable
16 to community water systems. More frequent monitoring would be
17 appropriate for specific parameters such as pH, color, odor or others
18 under certain circumstances as directed by the State.

19 The Commonwealth does not require CUPA to test for iron and manganese. Nevertheless,
20 as I stated in by rebuttal testimony at 15:20-16:6, the Company has tested for iron and
21 manganese and results show the Company's water is below the secondary MCLs.

22 **Q. CONTRARY TO MR. DEMARCO'S TESTIMONY⁷, DID CUPA ADDRESS**
23 **CUSTOMER COMPLAINTS RELATING TO CHLORINE SMELL AND**
24 **CONCERN ABOUT HIGH CHLORINE LEVELS?**

25 A. Yes. Refer to my rebuttal testimony at 23:11-15. I also addressed low chlorine issues at
26 24:13-22 of my rebuttal testimony, where I testified the Company quickly took steps to
27 address the maintenance procedures of chlorine pumps and issued the appropriate public

⁷ OCA St. 1SR at 21:11, 22:15-16.

1 notification per DEP. The Company's chlorine levels remained within acceptable limits
2 during that incident.

3 **Q. CAN YOU ADDRESS THE MAY 6, 2022 BOIL WATER ADVISORY NOTICE**
4 **THAT JOHN OAKES EXPRESSED CONCERN OVER DURING THE PUBLIC**
5 **INPUT HEARINGS.**

6 A. John Oakes is a small business owner in the Tamiment service area.⁸ Mr. Oakes raised
7 concern about a Boil Water Advisory ("BWA") that he received concerning a previously
8 corrected violation occurring on May 6, 2022.⁹ His concern was that this notice was sent
9 shortly after the problem was corrected and that he does not trust the quality of the
10 Company's water.¹⁰

11 However, contrary to Mr. Oakes' testimony, CUPA did not issue a BWA in
12 Tamiment for a previously corrected violation occurring on May 6, 2022. Refer to DIX-
13 lai of the Company's base rate case filing to see the Tamiment public notices provided to
14 the OCA for this rate case filing. The public notice Mr. Oakes was referring to was for the
15 Penn Estates system. I addressed this incident in detail in my rebuttal testimony at 24:7-22
16 and 25:1-2.

⁸ Tr. at 304:2-3, 310:11-16.

⁹ Tr. at 304:14-24.

¹⁰ Tr. at 305:3-4.

1 **Q. CONTRARY TO MR. DEMARCO'S TESTIMONY¹¹, DID YOU ADDRESS THE**
2 **WATER QUALITY RAISED BY AND THE WATER FILTERS OF MR.**
3 **NIKOLAOU PRESENTED AT THE PUBLIC INPUT HEARING?**

4 A. Yes. I addressed the concerns of the customer at length in my rebuttal testimony at 16:7-
5 17:12. The filters presented by Mr. Nikolaou and related filter equipment is privately-
6 owned by the Customer. The Company is not responsible for the installation, maintenance,
7 and operation of this equipment. As addressed in my rebuttal testimony, there are many
8 reasons outside of the Company's responsibility that could result in the filter condition Mr.
9 Nikolaou claims to be experiencing. The Company will offer to test the water of this
10 customer before and after the filter to ensure the water meets DEP water contaminant
11 requirements.

12 **Q. CONTRARY TO DEMARCO'S TESTIMONY¹², DID THE COMPANY ADDRESS**
13 **SEWER BACKFLOW AND GRINDER PUMP ISSUES RAISED AT THE PUBLIC**
14 **INPUT HEARINGS?**

15 A. Yes. I addressed these concerns in my rebuttal testimony at 21:15-23:2. Ms. Merritt
16 testified that after the Company acquired the Tamiment system, the Company performed a
17 flushing of the system.¹³ This is not accurate. Since CUPA acquired the Tamiment system
18 in 2019, the low pressure sewer collections system Ms. Merritt's grinder pump discharges
19 to has not been flushed. Grinder pumps are owned by customers and are the customers'
20 responsibility, which Mr. Fought acknowledged in OCA St. 5 at 19:5-8. As I stated in my

¹¹ OCA St. 1SR at 20:12-15.

¹² OCA St. 1SR at 21:5-10.

¹³ Tr. at 255:8-11.

1 rebuttal testimony at 22:14 – 23:2, the Company sends grinder pump information to
2 customers with grinder pumps when they become a new customer and twice a year to
3 existing customers.

4 **Q. OCA WITNESS DEMARCO REFERS TO CINDY TOSCANO’S TESTIMONY**
5 **RAISING CONCERNS ABOUT THE COMPANY’S ROAD PATCHING**
6 **PRACTICES¹⁴. DID THE GLEN PROPERTY OWNER’S ASSOCIATION AT**
7 **TAMIMENT EVER CONTACT CUPA CONCERNING ROAD REPAIR**
8 **FOLLOWING EXCAVATION WORK ON THE WATER OR SEWER SYSTEM?**

9 A. No. The Glen Property Owner’s Association at Tamiment has never expressed discontent
10 over road excavation repair work. After disturbing road pavement due to work on the water
11 or sewer system, CUPA’s contractors repair roads and perform site restoration as quickly
12 as possible. Road repair and site restoration is site specific and weather dependent. In the
13 winter, contractors do not repair road excavations with asphalt because it is not best
14 practice and they cannot acquire asphalt at that time of year. Cold patch or packed gravel
15 is used until asphalt is available. Contractor’s return to areas where cold patch and gravel
16 were previously used and then pave with asphalt. Penn Estate’s Property Owner’s
17 Association has contacted CUPA about road repair concerns on multiple occasions and
18 CUPA quickly investigated and addressed those concerns.

¹⁴ OCA St. 1SR at 18:22-23.

1 **Q. IN RESPONSE TO MR. DEMARCO’S RECOMMENDATION CONCERNING**
2 **UNACCOUNTED FOR WATER (“UFW”)¹⁵, DOES CUPA AGREE TO PROVIDE**
3 **QUARTERLY REPORTS TO OCA REGARDING UFW?**

4 A. No. The OCA can request such information as part of discovery in the Company’s next
5 base rate proceeding and make any recommendations at that time. My response has not
6 changed from my rebuttal testimony. I have already agreed to the reporting requirements
7 requested by OCA Witness Fought, which are sufficient. Refer to CUPA St. 4-R at 2:6-18.

8 **III. RESPONSE TO OCA WITNESS FOUGHT**

9 **Q. DO YOU AGREE WITH OCA WITNESS FOUGHT THAT BEFORE THE NEXT**
10 **BASE RATE CASE FILING CUPA INFORM THE OCA AND OTHER PARTIES**
11 **OF THE PROPOSED SOLUTION TO ADDRESS PENN ESTATES SYSTEM**
12 **PRESSURE?¹⁶**

13 A. No. This request is unnecessary. I have already provided information on the progress thus
14 far with the Penn Estates High Zone Booster Station Project which is expected to be
15 completed in June 2025. Refer to CUPA St. No. 4-R at 4:8–5:4.

¹⁵ OCA St. 1SR at 17:1-5.

¹⁶ OCA St. 5SR at 2:20 – 3:2.

1 **Q. DO YOU AGREE TO WITNESS FOUGHT'S PROPOSED ALTERNATIVE TO**
2 **FURNISH A REPORT ON VALVE INSPECTION RECORDS AND SCHEDULE**
3 **OF REPAIRS OR REPLACEMENTS AS PART OF CUPA'S NEXT BASE RATE**
4 **FILING?¹⁷**

5 A. Yes.

6 **Q. OCA WITNESS FOUGHT REQUESTS THAT THE COMPANY EVALUATE**
7 **WHETHER IT IS POSSIBLE TO PROVIDE ADEQUATE DISINFECTION FOR**
8 **ITS SYSTEM WITH LOWER CHLORINE RESIDUALS.¹⁸ DO THE TAMIMENT**
9 **2021 AND 2022 CHLORINE VIOLATIONS IMPLY ENTRY POINT CHLORINE**
10 **RESIDUALS CAN BE LOWERED?**

11 A. No. The 2021 violation occurred because the weekend contract operators failed to collect
12 the required daily entry point samples on 7/24/21 and 7/25/21. Following this incident,
13 CUPA discontinued utilizing weekend contract operators. The 2022 violation occurred
14 because the well 1 entry point chlorine residual was below DEP's required minimum due
15 to a chlorine pump malfunction. To correct the 2022 chlorine issue, CUPA installed an on-
16 line chlorine analyzer which notifies operations when chlorine reaches a specific residual.
17 CUPA is dedicated to meeting all DEP water chlorine residual requirements and
18 understands the health reasons for why these requirements exist. Lowering drinking water
19 chlorine residuals for the sake of aligning with customers' subjective aesthetic preferences
20 is unreasonable and not appropriate for the management of a water distribution system.

¹⁷ OCA St. 5SR at 4:3-9.

¹⁸ OCA St. 5SR at 5:22 -6:7.

1 CUPA operations strives to maintain Tamiment's well 1 and well 3 entry point
2 chlorine minimums around 1.00 mg/L. The DEP minimum chlorine residual for the well 1
3 entry point is 0.80 mg/L.¹⁹ The DEP minimum chlorine residual for the well 3 entry point
4 is 0.40 mg/L. In 2021, the distribution chlorine residual range was 0.90 - 2.10 mg/L, with
5 1.31 mg/L being the average. The 2021 chlorine residual entry point range was 1.0 - 2.21
6 mg/L.²⁰ In 2022, the distribution chlorine residual range was 0.94 - 2.13 mg/L, with 1.36
7 mg/L being the average. The 2022 chlorine residual entry point range was 0.46 - 2.66 mg/L.

8 **Q. I&E WITNESS SAKAYA CONTINUES TO RAISE CONCERNS ABOUT THE**
9 **COMPANY'S EFFORTS AS IT RELATES TO UFW.²¹ HAVE THE COMPANY'S**
10 **UFW REDUCTION EFFORTS FAILED?**

11 A. No. Based on the UFW data I have already provided for 2021, 2022, and 2023, the
12 Company's efforts are successful and UFW is generally improving. Refer to Exhibit EAL-
13 1R.

14 Westgate UFW stayed consistent in 2021 and 2022 at 13%. Westgate's UFW
15 decreased to 8% in 2023. This reduction to UFW was successfully achieved through main
16 replacement projects, leak detecting, and subsequent fixes.

17 Tamiment's UFW dropped from 55% to 44% from 2021 to 2022. The UFW
18 continued to drop to 28% in 2023. That is a 27% UFW decrease in three years. This 27%
19 decrease was achieved through capital investment in leak detection and subsequent fixes.

¹⁹ The 2022 chlorine residual entry point range was 0.46 - 2.66 mg/L. DEP informed CUPA that the 4-log permit for well 1 entry point requiring a 0.40 mg/L was incorrect and directed CUPA to maintain a residual of 1.00 mg/L in 2019. In 2022, DEP instructed CUPA to use 0.80 mg/L as well 1 entry point minimum chlorine residual.

²⁰ Entry point is the point at which the well water enters the distribution system. The purpose of entry point chlorine residual is to ensure that 4-log inactivation of microbes has taken place. The distribution chlorine residual is what it is out in the distribution system after entry point.

²¹ I&E St. 3-SR (Water) at 5:17 – 6:3.

1 CUPA will continue utilizing the same UFW decreasing approaches for Westgate
2 and Tamiment because they are working. With that being said, if subsequent UFW for
3 Westgate and Tamiment does not continue to drop, CUPA will re-evaluate its approach
4 and make changes where needed to achieve and maintain UFW below 20%.

5 Penn Estates UFW is the only system where UFW has been increasing despite
6 CUPA's efforts, which have been detailed in my rebuttal testimony at 1:15-4:7, and 25:3-
7 26:6, and in Mr. Gray's rebuttal testimony at 14:11-15:7. In 2021, 2022, and 2023, UFW
8 was 19%, 25%, and 26%, respectively. In addition to the leak detection efforts CUPA is
9 already utilizing in Penn Estates, a new strategy is being evaluated to decrease UFW. As
10 stated in my rebuttal testimony at 26:10-12, CUPA is evaluating whether to implement
11 virtual District Metering Areas ("vDMAs") within Penn Estates. Due to Penn Estate's size,
12 topography changes, soil composition, and pipe material, finding a leak is very difficult
13 and time consuming. Implementing vDMAs will compartmentalize Penn Estates water
14 flow to smaller areas. This method will alert operations of a leak faster, narrow the search
15 area of the leak, and decrease the amount of time it takes to find the leak and fix it.

16 Regarding the third-party leak detection performed in late 2023, which I referenced
17 in my rebuttal testimony at 26:8-10, the Company identified areas where potential leaks
18 may exist indicating further investigation is needed. Tamiment has investigated all
19 potential leak locations and has discovered no leaks. However, Operations scrutinized the
20 Tamiment third-party leak detection report and has identified areas where the contractor
21 did not collect enough data or collected no data at all. Operations is targeting these areas
22 for further leak investigation. The Company is continuing to investigate potential leak
23 locations in Penn Estates, which to date has resulted in no leaks being found.

1 **Q. I&E WITNESS SAKAYA RECOMMENDS THAT CUPA TRACK AND REPORT**
2 **CUSTOMER COMPLAINTS, SERVICE INTERRUPTIONS, MAIN BREAKS,**
3 **LOW WATER PRESSURE, BOIL WATER ADVISORIES, AND PROVIDE THE**
4 **COMPANY’S RESPONSE TO EACH EVENT.²² HAS THE COMPANY ALREADY**
5 **PROVIDED CUSTOMER COMPLAINTS, SERVICE INTERRUPTIONS, MAIN**
6 **BREAKS, LOW WATER PRESSURE, BOIL WATER ADVISORIES, AND THE**
7 **COMPANY’S RESPONSE TO THOSE EVENTS?**

8 A. Yes. Customer complaint records with Company response were provided. Refer to Exhibit
9 DIX Attachment 4 of the Company’s base rate case filing and CUPA response to OCA Set
10 IX-19. CUPA has not had any service interruptions greater than 24 hours since 1/1/2021.
11 Refer to previously provided Exhibit DIX-3 of the Company’s base rate case filing and
12 OCA Set IX-18. Main break records were also provided as part of discovery. Refer to OCA
13 Set IX-2(d). Low water pressure and Company response has been covered at great length,
14 refer to Exhibit DIX-2 of the Company’s base rate case filing, Company Response to OCA
15 Set IX-22, CUPA St. No. 4 at 7:1–8:14, CUPA St. No. 4-R at 4:8–21, 14:4-19, 28:13-19.
16 Boil water advisories and the Company’s responses to these advisories were provided and
17 addressed as part of discovery and in my testimony. Refer to OCA Set IX-5, CUPA St. No.
18 4 at 5:13–21, and CUPA St. No. 4-R at 8:6–9:16. Similar information for future years will
19 be provided at the time of the Company’s next base rate case filing.

²² I&E St. 3-SR (Water) at 19:3-7.

1 **Q. I&E WITNESS SAKAYA RECOMMENDS CUPA TRACK AND REPORT**
2 **CUSTOMER COMPLAINTS, SEWER BACK FLOW EVENTS, PRESSURE AND**
3 **CHEMICAL DISCHARGES, AND DEP LETTERS AND VIOLATIONS WITHIN**
4 **THE WASTEWATER SYSTEM.²³ WHAT IS THE COMPANY'S STANCE?**

5 A. The Company has adequately addressed these topics and provided information. For
6 customer complaint records refer to Exhibit DIX Attachment 4 and OCA Set IX-19. Sewer
7 back flow events are documented within the provided customer complaint records. CUPA
8 has not had any chemical discharges and thus has none to report. DEP letters and violations
9 were already provided as part of the Company's filing and discovery. Refer to CUPA St.
10 No. 4 at 8:15 – 20 and OCA Set X-6. Similar information for future years will be provided
11 at the time of the Company's next base rate case filing.

12 **Q: DOES THIS CONCLUDE YOUR TESTIMONY?**

13 A: Yes, however I reserve the right to supplement or make corrections to this testimony.

²³ I&E St. 3-SR (Wastewater) at 12:7-12.

CUPA STATEMENT NO. 6-RJ

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3042804 *et al* (consolidated)

REJOINDER TESTIMONY OF

STEVE LUBERTOZZI

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 25, 2024

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1 **I. INTRODUCTION**

2 **Q. MR. LUBERTOZZI, DID YOU PREVIOUSLY PROVIDE TESTIMONY IN THIS**
3 **PROCEEDING ON BEHALF OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC. (“CUPA”)?**

5 A. Yes. CUPA St. No. 6 is my direct testimony. I am the Senior Vice President of Rates,
6 Regulatory and Legislative Affairs for Corix Infrastructure Inc. (“CII”), a holding company
7 that indirectly controls Community Utilities of Pennsylvania Inc. (“CUPA” or
8 “Company”).

9 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

10 A. The purpose of my rebuttal testimony is to (1) address Bureau of Investigation &
11 Enforcement (“I&E”) witness Walker’s recommendation that the Company “be disallowed
12 from recovering costs of the [Proposed Transaction¹] for ratemaking purposes in any future
13 proceeding”² and (2) address the Office of Consumer Advocate witness DeMarco’s
14 recommendations concerning CUPA’s proposed Arrearage Management Program
15 (“AMP”).

¹ The “Proposed Transaction” refers to the proposed merger of SW Merger Acquisition Corp. (“SWMAC”) and Corix Infrastructure (US) Inc. (“Corix US”), a subsidiary of CII and an indirect parent of CUPA, and the creation of Intermediate Newco, a subsidiary of the newly merged SWMAC and Corix US, which will acquire indirect control of CUPA. The Pennsylvania Public Utility Commission (“Commission” or “PAPUC”) approved the Proposed Transaction by Order entered September 8, 2023, subject to the terms and conditions of the Joint Petition for Full Settlement filed on May 24, 2023. *Application of Community Utilities of Pennsylvania, Inc., for Certificates of Public Convenience under Sections 1102(a)(3) and 1103 of the Public Utility Code and All Other Approvals Necessary Under the Public Utility Code for Approval of a Merger of Equals Transaction*, Docket Nos. A-2022-3036744, et al. (Final Order entered Sept. 8, 2023) (*Merger of Equals Transaction*).

² Direct testimony of Zachari Walker (I&E Statement No. 1), at 35:14 – 17.

1 **II. INTEGRATION CUSTOMER PROTECTION DEFERRAL MECHANISM**

2 **Q. I&E WITNESS WALKER CONTINUES TO TAKE ISSUE WITH CUPA'S**
3 **REQUEST TO IMPLEMENT AN INTEGRATION CUSTOMER PROTECTION**
4 **DEFERRAL MECHANISM. HOW DO YOU RESPOND?**

5 A. In I&E witness Walker's Direct Testimony he recommended the Commission deny the
6 Company's proposed Integration Customer Protection Deferral Mechanism ("ICPDM")
7 and the Company "be disallowed from recovering costs of the [Proposed Transaction] for
8 ratemaking purposes in any future proceeding."³ In Surrebuttal I&E Witness Walker
9 recommends that "the Commission reject the recovery of costs to achieve"⁴ benefits.

10 CUPA previously rebutted Walker's mischaracterization of CUPA's ICPDM request in his
11 direct testimony and will not revisit those arguments here.

12 As with his direct testimony, in his surrebuttal testimony I&E witness Walker again
13 misconstrues what CUPA seeks in this proceeding. CUPA has not asked to recover costs
14 to achieve benefits in this case. As stated in my direct and rebuttal testimony, CUPA is
15 seeking approval to establish a deferral mechanism that will capture benefits of integration
16 and costs to achieve those benefits. I&E witness Walker's Surrebuttal testimony
17 recommends that the Commission "deny CUPA's recovery of costs to achieve" benefits,
18 but CUPA is not seeking recovery at this time. Therefore, I&E witness Walker's
19 Surrebuttal testimony on this point is premature, as the issue of future rate recovery is not
20 and cannot be in front of the Commission in this proceeding.

³ Direct testimony of Zachari Walker (I&E Statement No. 1) at 35:14 – 17.

⁴ Surrebuttal testimony of Zachari Walker (I&E Statement No. 1-SR) at 22:5 – 6.

1 I&E witness Walker has presented five reasons why the ICPDM should be denied: (1) The
2 proposed ICPDM was inconsistent with the Joint Petition for Full Settlement,⁵ which was
3 included in witness Walker’s direct testimony; (2) CUPA did not propose an amortization
4 period for the costs to achieve benefits; (3) CUPA is not proposing to pass savings on to
5 customers retroactively; (4) CUPA did not provide the criteria to determine benefits; and
6 (5) CUPA did not estimate the costs to achieve benefits.

7 (1) Joint Petition for Full Settlement – As stated in my direct testimony, nothing in the
8 Joint Petition for Full Settlement would prohibit the Commission from approving the
9 “Integration Customer Protection Deferral Mechanism.” My rebuttal testimony
10 addresses this issue in further detail.

11 (2) CUPA has not proposed a specific amortization period⁶ – The Company did not
12 recommend a “specific amortization period” because the Company is not seeking to
13 reflect any benefits and costs to achieve those benefits in this proceeding. As stated
14 previously, CUPA seeks to establish a deferral mechanism that will accumulate
15 benefits and costs to achieve those benefits which would then be addressed in future
16 rate cases. It would be improper to propose an amortization period, at this time.

17 (3) Retroactively passing on savings and costs – Witness Walker suggests that the
18 Company is not proposing “retroactively passing those savings back to ratepayers”⁷,
19 but only retroactively recovering the related costs, implying there is a disconnect in
20 passing on benefits to and recovering costs to achieve benefits from customers.

⁵ Joint Petition for Full Settlement, Docket Nos. R-2022-3036744 (wastewater) and R-2022-3036745 (sewer) (Order entered September 8, 2023).

⁶ Surrebuttal testimony of Zachari Walker (I&E Statement No. 1-SR) at 22:15 – 16.

⁷ Surrebuttal testimony of Zachari Walker (I&E Statement No. 1-SR) at 22:16 – 23:4.

1 However, that is exactly what the ICPDM, as described in my direct testimony, is
2 intended to mitigate – it would accumulate benefits and costs to achieve those benefits
3 simultaneously between rate cases. The ICPDM would capture benefits and costs to
4 achieve those benefits that occur between rate cases and pass the Net Benefits back to
5 customers in the following rate case. As noted in my rebuttal testimony, after applicable
6 costs and benefits are reflected in the subsequent case, the ongoing deferral of those
7 costs/benefits is unnecessary, and only incremental cost/benefit activity will be
8 deferred. Thus, deferral would begin post-merger, and the running balance would be
9 re-evaluated at each rate case for potential benefit to customers.

10 (4) Criteria to determine benefits – Witness Walker critiques the lack of outline for the
11 criteria used to determine benefits or how to quantify qualitative benefits⁸. Notably, the
12 Joint Petition for Full Settlement required the tracking and presenting of quantitative
13 and qualitative benefits for subsequent rate cases but did not establish such criteria.
14 Presumably, these criteria were to be determined after the Proposed Transaction closed
15 and would be adjudicated in these subsequent rate cases. CUPA’s direct testimony also
16 makes clear that Net Benefits - wherein benefits of integration meet or exceed costs -
17 would be an issue CUPA presented and reviewed in future rate proceedings. CUPA is
18 incentivized to incur only reasonable costs and to maximize realized benefits in order
19 to avoid costs exceeding benefits. Regardless, if costs to achieve are deemed imprudent
20 by the Commission, they would not be able to be offset against benefits and therefore
21 would not be recoverable. This determination would be made in subsequent applicable
22 rate cases.

⁸ Surrebuttal testimony of Zachari Walker (I&E Statement No. 1-SR) at 23:4 – 7.

1 (5) Estimated Costs to Achieve Benefits – Witness Walker states CUPA has not provided
2 an estimate of costs to achieve benefits in this rate case.⁹ Again, CUPA is not asking
3 in this proceeding to recover actual or estimated costs to achieve benefits, and therefore
4 CUPA did not provide an irrelevant estimate of the costs. As stated in my direct
5 testimony, integration of the administration and general functions of the merged
6 businesses will take several years, and costs will tend to precede realized benefits. As
7 also stated in my direct testimony, CUPA has not reflected any impacts from the
8 potential Merger in its revenue requirement. Therefore, establishing the requested
9 deferral provides the ability to capture the benefits and costs and determine reasonable
10 Net Benefit impacts in future rate cases, without the need to rely on unknowns in setting
11 rates in this rate case, nor forego capturing the potential impacts, including benefits to
12 customers, that may occur between this case and the next.

13 Witness Walker's final comments regarding the ICPDM make clear that he is combining
14 and potentially confusing two issues - deferral and recovery - while overlooking the
15 proposed deferral's balancing of potential impacts:

16 I continue to recommend the proposed mechanism to defer
17 **and** ultimately amortize and recover the costs to achieve
18 integration benefits should be disallowed.

19 (Statement No. 1-SR, 23:15 – 17) (emphasis added).

20 In this case, the request is to defer both benefits and the costs to achieve those benefits. If
21 the Commission approves the ICPDM, CUPA would be burdened in a future rate case to
22 defend its decisions that resulted in benefits and the costs to achieve those benefits. CUPA

⁹ Surrebuttal testimony of Zachari Walker (I&E Statement No. 1-SR) at 23:12 – 13.

1 would not recover costs that exceed the achieved benefits. Whether future decisions are
2 prudent and result in just and reasonable rates is an issue for a future rate case. Witness
3 Walker's recommendation to deny recovery of an unknown Net Benefit¹⁰ is premature and
4 fails to properly address the substance of CUPA's request in this case.

5 **III. ARREARAGE MANAGEMENT PROGRAM**

6 **Q. IS THE COMPANY WILLING TO ACCEPT OCA WITNESS DEMARCO'S**
7 **PROPOSED CHANGES TO ITS PROPOSED ARREARAGE MANAGEMENT**
8 **PROGRAM?**

9 A. No. CUPA is unwilling to accept any OCA recommendations, except for those agreed upon
10 in my rebuttal testimony, for the reasons I previously stated in my rebuttal testimony. In
11 surrebuttal, OCA recommends that the Company forgive all arrearage balances or
12 otherwise put all customers, regardless of need, on an Arrearage Management Program or
13 "AMP."¹¹ This does not consider what certainly would be required of the Company in
14 such a scenario, including additional uncollectible expense, additional headcount to
15 manage the program, and additional fees for a third-party administrator to complete
16 application processing. These increased costs are not otherwise accounted for in OCA
17 witness DeMarco's testimony or OCA's revenue requirement position. DeMarco also fails
18 to grapple with the clear disincentive to pay monthly bills that his version of the AMP
19 would create. Should the Company open the AMP to all customers regardless of need or
20 past due threshold, customers would be incentivized to allow their balance to grow, apply
21 for an AMP, and pay the balance over 24 months, with potentially half the total balance
22 being forgiven. Alternatively, the Company's proposal focuses on customers who are more

¹⁰ Direct testimony of Steve Lubertozi (CUPA Statement 6) at 10:4-17

¹¹ Surrebuttal testimony of Nicholas A. DeMarco (OCA Statement No. 1-SR) at 16:1 – 7.

1 likely to be experiencing hardship. As the Company has presented, the proposed AMP is
2 designed to be efficiently operated as a direct extension of the low-income program,
3 minimizing third-party costs and extending additional benefits to and prioritizing
4 customers who need the most assistance.

5 **Q. ON PAGE 15 OF HIS REBUTTAL TESTIMONY OCA WITNESS DEMARCO**
6 **CLAIMS THAT SUBURBAN WATER SYSTEMS IS A SUBSIDIARY OF ‘CRUSS’,**
7 **IMPLYING SUBURBAN IS AN AFFILIATE OF CUPA. HOW DO YOU**
8 **RESPOND?**

9 A. As stated in my direct testimony, the Proposed Transaction contemplated in the Transaction
10 Agreement, as defined in my direct testimony, has not yet closed and Suburban is therefore
11 not an affiliate of CUPA. Moreover, even after closing the Proposed Transaction,
12 Suburban Water Systems will not be a subsidiary of Corix Regulated Utilities (US) Inc.¹²

13 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

14 A. Yes.

¹² See Docket Nos. R-2022-3036744 (wastewater) and R-2022-3036745 (sewer) (Order entered September 8, 2023)

CUPA STATEMENT NO. 7-RJ

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3042804 (WATER)
R-2023-3042805 (WASTEWATER)

REJOINDER TESTIMONY

OF

SCOTT A. MILLER

SPONSORING EXHIBITS CUPA EX SAM 1-RJ (CORRECTED)
AND CUPA EX SAM 2-RJ (CORRECTED)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.

DOCKET NOS. R-2023-3042804 (WATER)
R-2023-3042805 (WASTEWATER)

Rejoinder Testimony of Scott A. Miller

INTRODUCTION

1
2

3 **Q. Please state your name and business address.**

4 A. My name is Scott A. Miller, and my business address is 8365 Keystone Crossing, Suite
5 300, Indianapolis, IN 46240.

6

7 **Q. Are you the same Scott A. Miller who provided Direct and Rebuttal Testimonies in**
8 **this proceeding?**

9 A. Yes, I am.

10

11 **Q. What is the purpose of this Rejoinder Testimony?**

12 A. The purpose of this Rejoinder Testimony is to provide testimony on behalf of Community
13 Utilities of Pennsylvania, Inc., (“CUPA” or the “Company”) in response to certain aspects
14 of the surrebuttal testimonies of Mr. Jerome D. Mierzwa, witness for the Pennsylvania
15 Office of Consumer Advocate (“OCA”) and Mr. Eryan A. Sakaya, witness for the
16 Pennsylvania Public Utility Commission’s (“PA PUC” or the “Commission”) Bureau of
17 Investigation and Enforcement (“I&E”) (collectively referred to as the “Opposing
18 Witnesses”) as they pertain to CUPA’s proposed water and wastewater cost of service
19 studies and the associated rate design for each utility system.

20

1 **Q. What issues do you address in this rejoinder testimony?**

2 A. I address the following issues:

- 3 • Water Utility Monthly Base Charges,
- 4 • Water Utility Availability Fees,
- 5 • Fire Protection,
- 6 • Wastewater Monthly Base Charges, and
- 7 • Revised Revenue Requirements and Billing Volumes.

8

9 **WATER UTILITY MONTHLY BASE CHARGES**

10

11 **Q. Do the Opposing Witnesses continue to take exception to the Company's calculation**
12 **of the proposed monthly base charges?**

13 A. Yes. In their surrebuttal testimonies, Opposing Witnesses continue to argue that the
14 Company's allocation of costs to the monthly base charge result in too much cost and thus
15 rates that are too high. Specifically, witness Mierzwa continues to disagree with the
16 allocation of corporate costs and uncollectible expenses to the billing and collecting cost
17 function. Witness Sakaya likewise continues to disagree with the allocation of corporate
18 costs to the billing and collecting function.

19

20 **Q. Do the Opposing Witnesses offer an alternative method of cost allocation and**
21 **calculation of an appropriate monthly base charge?**

22 A. Yes. When taken together, the two adjustments proposed by witness Mierzwa (i.e. the use
23 of allocator number 7 for corporate costs and uncollectible expenses) result in a monthly

1 base charge that is less than the current rate of \$17.25 for a 5/8-inch meter. Therefore,
2 witness Mierzwa proposes to maintain the current base charge of \$17.25 for the
3 consolidated territories and extend that same rate to Tamiment. At the conclusion of his
4 discussion of this topic in his surrebuttal, Witness Sakaya endorses the OCA's proposed
5 methodology.

6
7 **Q. Do you believe this is an appropriate recommendation as it relates to the subject**
8 **allocations and the resulting monthly base charge?**

9 A. I do not. The Opposing Witnesses fail to consider what maintaining the base charge at
10 \$17.25 a month in this case would mean to the Company and the rate structure in general.
11 I would remind the Commission that the existing base charge of \$17.25 has now been in
12 effect since at least 2017. This rate was not changed in CUPA's 2019 or 2021 rate cases.
13 Instead, rate changes in those cases were applied to the volumetric rates. I do not believe
14 it is appropriate to extend that trend any further into the future. The monthly base charge
15 proposed in my rebuttal testimony of \$21.15 reflects a modest increase of \$3.90 per month
16 for the consolidated areas and a modest increase of \$3.07 per month for Tamiment. It is
17 just and reasonable to increase the base charge for the first time in eight years.

18
19 **AVAILABILITY FEES**

20
21 **Q. Do the Opposing Witnesses continue to disagree with the Company's proposed**
22 **method of adjusting the availability fee?**

1 A. Yes. Witness Sakaya continues to maintain that his proposal of a 5.5% increase to the
2 consolidated areas and a 36.9% increase to Tamiment is reasonable. Witness Mierzwa, on
3 the other hand, has modified his proposal to now suggest an increase to the consolidated
4 areas equal to the overall system increase and an increase to Tamiment of 1.5 times the
5 overall system increase.

6

7 **Q. Do you agree with the positions the Opposing Witnesses have taken with respect to**
8 **the calculation of the availability fees?**

9 A. I do not. I continue to believe that my rebuttal position provides a stronger foundation
10 upon which to calculate the availability fee. Specifically, my rebuttal testimony uses the
11 average amount of residential usage of 3,450 gallons as the starting point. This amount of
12 consumption is then priced at the proposed volumetric rate of \$22.92 per thousand gallons
13 and the 5/8-inch base charge is added. This results in a total of \$100.22 to which I apply
14 an equivalency factor of 0.45 to derive a proposed availability fee of \$45.10. This amount
15 serves the dual purpose of mitigating the negative impact to existing customers of a lower
16 availability fee and places all service territories at the same price.

17

18

FIRE PROTECTION

19

20 **Q. In your rebuttal testimony, you provided a revised calculation of proposed fire**
21 **protection charges. Did the Opposing Witnesses accept those changes in their**
22 **surrebuttal testimonies?**

1 A. OCA witness Mierzwa accepted the revision contained in my rebuttal testimony. I&E
2 witness Sakaya, however, continues to maintain that the proposed charges violate state law,
3 specifically 66 Pa. C.S. §1328.

4
5 **Q. Do you agree with witness Sakaya’s position?**

6 A. I do not. Witness Sakaya references subsection (c) of the Code which describes how fire
7 protection rates “in effect on the effective date of this section shall remain frozen and shall
8 not be changed until the present rates for those public fire hydrants *are determined to be*
9 *below* the 25% ceiling established under subsection (b). (emphasis added). The nature of
10 any cost of service study is to determine the cost of providing services. Through this
11 process, the cost of providing fire protection has been determined to be \$58,996 as shown
12 on page 13 of CUPA EX SAM2-R. Having *determined* the cost of providing the service,
13 subsection (b) requires that the rate set for municipalities shall not exceed 25% of the cost
14 of service. Therefore, I continue to believe that my rebuttal position reflects a proper and
15 appropriate calculation of revised fire protection charges.

16
17 **WASTEWATER MONTHLY BASE CHARGES**

18
19 **Q. Do the Opposing Witnesses continue to take exception to the Company’s calculation**
20 **of the proposed monthly base charges for wastewater service?**

21 A. Yes. In their surrebuttal testimonies, both witness Mierzwa and witness Sakaya continue
22 to argue that the Company’s allocation of costs to the monthly base charge result in too
23 much cost and thus rates that are too high. Specifically, witness Mierzwa continues to

1 disagree with the allocation of corporate costs to the billing and collecting cost function.
2 Witness Sakaya likewise continues to disagree with the allocation of corporate costs to the
3 billing and collecting function though he does continue to agree with the overall
4 methodology of the proposed rate design excluding this one particular issue.

5
6 **Q. Has their subsequent testimony changed your thinking on this subject?**

7 A. It has not. The issue here is similar to what I described above regarding the water utility
8 base charges. Modifying the cost allocations as witness Mierzwa proposes would result in
9 a substantial decrease in the existing consolidated areas base charge from \$74.73 down to
10 \$8.40 as shown on Schedule JDM-3. In lieu of proposing this rate, Witness Mierzwa
11 continues to suggest extending the \$26.15 Tamiment base charge to all customers and
12 maintaining the rate at that level. This still results in an unreasonably large decrease in the
13 base charge and shifts too much risk of revenue recovery to the Company. My proposed
14 solution as outlined in CUPA EX SAM 7-RJ maintains the current allocation of corporate
15 costs and results in a more reasonable monthly base charge that meets in the middle of the
16 two extremes. Consolidated users would see their base charge reduced from \$74.73 down
17 to \$51.40 while Tamiment users would see their base charge increase from \$26.15 up to
18 \$51.40. This approach results in a consolidated rate for the entire system and maintains a
19 reasonable allocation of risk in terms of fixed versus volumetric revenue collection.

1 **REVISED REVENUE REQUIREMENTS AND BILLING VOLUMES**

2

3 **Q. Are you submitting any exhibits as part of your rejoinder testimony?**

4 A. Yes. As described by CUPA witness Gray, the proposed revenue requirements for both
5 water and wastewater have been adjusted in his rejoinder testimony. Additionally, the
6 Company is accepting OSBA witness Bieber’s recommendation regarding adjustments to
7 the estimated volumes of future periods. As such, I am sponsoring CUPA EX SAM 1-RJ
8 and CUPA EX SAM 2-RJ which are updated versions of the water and wastewater cost of
9 service studies respectively. The studies are based on my rebuttal positions with the only
10 changes being the incorporation of the revised revenue requirements and updated volumes
11 as reflected in witness Gray’s rejoinder testimony.

12

13 **Q. Does this conclude your rejoinder testimony?**

14 A. Yes, it does.

CUPA EX SAM 1-RJ (CORRECTED)

Docket Number

R-2023-3042804

Community Utilities of Pennsylvania, Inc.

*Accounting Report On
Water Utility
Cost of Service Study and Rate Design*

March 25, 2024



Indianapolis, Indiana

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March 25, 2024

Baker Tilly Municipal Advisors, LLC
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Indianapolis, IN 46240
United States of America

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ACCOUNTANTS' SPECIAL PURPOSE REPORT

Community Utilities of Pennsylvania, Inc.
500 West Monroe Street, Suite 3600
Chicago, IL 60661

RE: Water Utility (the "Utility")
Cost of Service Study and Rate Design

In connection with the proposed adjustment in the Utility's schedules of water rates and charges, we have, at your request, compiled this special purpose report for submission to the Pennsylvania Public Utility Commission.

This special purpose cost of service study report has been prepared for the purpose of requesting approval of new schedules of water rates and charges from the Pennsylvania Public Utility Commission and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon unaudited financial information for the twelve months ended July 31, 2023, which was compiled by management as well as assumptions provided by management and their consultants or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the cost of providing water service to the various customer classes of the Utility as well as for designing a rate structure to recover these costs from the Utility's customer classes. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Municipal Advisors, LLC

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES
PRO FORMA FINANCIAL INFORMATION

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

SUMMARY OF PRO FORMA BILLING DETERMINANTS FOR WATER SERVICES
(For the 12 Months Ending July 31, 2025)

	<u>Number of Bills</u>	<u>Billed Consumption</u> (Gallons)	<u>Rate (1)</u>	<u>Pro Forma Present Rate Revenues</u>
<u>Base Facility Charge:</u>				
<u>Consolidated Service:</u>				
Residential				
5/8 inch meter	31,608		\$17.25	\$545,238
1 inch meter	12		43.13	518
1 1/2 inch meter	12		86.25	1,035
2 inch meter	12		138.00	1,656
	<u>31,644</u>			<u>548,447</u>
Sub-total				
	<u>31,644</u>			<u>548,447</u>
Commercial and Pool				
5/8 inch meter	324		\$17.25	5,589
1 inch meter	48		43.13	2,070
2 inch meter	24		138.00	3,312
	<u>396</u>			<u>10,971</u>
Sub-total				
	<u>396</u>			<u>10,971</u>
<u>Tamiment:</u>				
Residential				
5/8 inch meter (quarterly)	5,868		\$18.18	106,680
Commercial				
5/8 inch meter	36		\$121.25	4,365
6 inch meter	12		158.41	1,901
	<u>48</u>			<u>6,266</u>
<u>Volume Charge: per 1,000 gallons</u>				
<u>Consolidated Services:</u>				
Residential		102,117,413	\$13.514	1,380,015
Commercial		1,124,938	12.876	14,485
Pool		184,140	12.876	2,371
Low-Income		14,719,025	8.784	129,292
		<u>118,145,516</u>		<u>1,526,163</u>
Sub-total				
		<u>118,145,516</u>		<u>1,526,163</u>
<u>Tamiment:</u>				
Residential		13,387,825	\$11.452	153,317
Commercial		770,704	10.815	8,335
Low-Income		2,530,835	7.444	18,840
		<u>16,689,364</u>		<u>180,492</u>
Sub-total				
		<u>16,689,364</u>		<u>180,492</u>
Consolidated Fire Protection	912		\$56.67 (2)	51,683
Consolidated Availability Fee	528		18.81	9,932
Tamiment Availability Fee	3,240		9.31	30,164
	<u>42,636</u>	<u>134,834,880</u>		<u>\$2,470,798</u>
Totals	<u>42,636</u>	<u>134,834,880</u>		<u>\$2,470,798</u>

(1) Current rates effective January 27, 2022 per Supplement No. 11 to Tariff Water-Pa. P.U.C. No. 1
(2) Number of bills per hydrant provided by management.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

CALCULATION OF PRO FORMA EQUIVALENT METERS
(Based upon control period service charge billings)

<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Average Connections</u>	<u>Equivalency Factor (1)</u>	<u>Equivalent Meters and Services</u>
<u>Consolidated Services:</u>				
5/8"	31,932	2,661	1.00	2,661
1"	60	5	2.50	13
1 1/2"	12	1	5.00	5
2"	36	3	8.00	24
Availability Fee	528	44	0.45	20
<u>Tamiment:</u>				
5/8" and 3/4"	5,904	492	1.00	492
6"	12	1	50.00	50
Availability Fee	3,240	270	0.45	122
Totals	<u>41,724</u>	<u>3,477</u>		<u>3,387</u>

(1) Equivalent meter capacity ratios per the seventh edition of the American Water Works Association ("AWWA") Principles of Water Rates, Fees and Charges Manual of Water Supply Practices M1 (the "M1 Manual").

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**PRO FORMA UNITS OF SERVICE
Base-Extra Capacity Method**

Customer Class	Base		Maximum Day			Maximum Hour			Customer	
	Pro Forma Annual Sales (1)	Average Day (2)	Capacity Factor (3) %	Total Capacity (2)	Extra Capacity (4) (2)	Capacity Factor %	Total Capacity (3) (2)	Extra Capacity (5) (2)	Equivalent Connections	Bills
All Customers	134,834.9	369.4	165	609.5	240.1	250	923.5	314.0	3,387	41,724

(1) 1,000's of gallons.

(2) 1,000's of gallons per day.

(3) Calculated based on control period usage data.

(4) Capacity in excess of average day usage.

(5) Capacity in excess of maximum day demand.

(See Accountants' Special Purpose Report)

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

	Pro Forma Rate Base 7/31/2025	Extra Capacity		Customer Meters and Services	Direct Fire Protection Service	Percentage Allocations					Ref.	
		Base	Maximum Day			Maximum Hour	BAS	MXD	MXH	CUS		FP
Source of Supply Plant:												
Structures and improvements	\$464,161	\$464,161				100.00%						(1)
Wells and springs	1,525,816	1,525,816				100.00%						(1)
Supply mains	364,071	364,071				100.00%						(1)
Power generation equipment	1,223	1,223				100.00%						(1)
Pumping equipment	207,389	207,389				100.00%						(1)
Water Treatment:												
Structures and improvements	1,298,420	786,972	\$511,448			60.61%	39.39%					(2)
Pumping equipment	410,820	248,998	161,822			60.61%	39.39%					(2)
Water treatment equipment	327,471	198,480	128,991			60.61%	39.39%					(2)
Treatment and disposal equipment	549,660	333,149	216,511			60.61%	39.39%					(2)
Other plant and miscellaneous	7,740	4,691	3,049			60.61%	39.39%					(2)
Transmission and Distribution:												
Structures and improvements	51,966	20,787	13,511	\$17,668		40.00%	26.00%	34.00%				(3)
Pumping equipment	9,260	3,704	2,408	3,148		40.00%	26.00%	34.00%				(3)
Distribution reservoirs and standpipes	2,148,976	214,898		1,934,078		10.00%		90.00%				(4)
Transmission and distribution mains	8,518,144	3,407,258	2,214,717	2,896,169		40.00%	26.00%	34.00%				(3)
Services	1,447,760				\$1,447,760				100.00%			(5)
Meters and meter installations	1,178,198				1,178,198				100.00%			(5)
Hydrants	921,883	602,473								100.00%		(6)
Backflow prevention devices	543				543				100.00%			(5)
General Plant:												
Organization	221,344	95,909	36,920	55,070	29,815	3,630	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Franchises	6,608	2,863	1,102	1,644	890	109	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Land and land rights	28,514	12,355	4,756	7,094	3,841	468	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Structures and improvements	182,179	78,938	30,387	45,326	24,540	2,988	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Office furniture and equipment	51,938	22,506	8,663	12,922	6,996	851	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Computer equipment	384,260	166,499	64,095	95,604	51,760	6,302	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Transportation equipment	200,016	86,667	33,363	49,764	26,942	3,280	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Miscellaneous equipment	44,965	19,484	7,500	11,187	6,057	737	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Stores equipment	10,723	4,646	1,789	2,668	1,444	176	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Tools, shop and garage equipment	275,837	119,520	46,010	68,628	37,155	4,524	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Laboratory equipment	67,783	67,783					100.00%					(1)
Power operated equipment	33,073	14,330	5,517	8,229	4,455	542	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Communication equipment	368,977	159,879	61,545	91,801	49,701	6,051	43.33%	16.68%	24.88%	13.47%	1.64%	(7)
Gross Plant in Service	21,309,718	9,235,449	3,554,104	5,301,000	2,870,097	349,068	43.33%	16.68%	24.88%	13.47%	1.64%	
Accumulated Depreciation	(5,527,421)	(2,283,635)	(787,255)	(1,669,005)	(768,953)	(18,573)	43.33%	16.68%	24.88%	13.47%	1.64%	(8)
Net Plant in Service	15,782,297	6,951,814	2,766,849	3,631,995	2,101,144	330,495	44.07%	17.53%	23.01%	13.31%	2.08%	
Cash Working Capital	405,257	178,596	71,042	93,250	53,940	8,429	44.07%	17.53%	23.01%	13.31%	2.08%	(9)
Net Contributions in Aid of Construction	(1,158,374)	(463,350)	(301,177)	(393,847)			40.00%	26.00%	34.00%			(3)
Accumulated Deferred Income Taxes	(603,186)	(265,824)	(105,739)	(138,793)	(80,284)	(12,546)	44.07%	17.53%	23.01%	13.31%	2.08%	(9)
Net Plant Acquisition Adjustment	(489,952)	(215,921)	(85,889)	(112,738)	(65,213)	(10,191)	44.07%	17.53%	23.01%	13.31%	2.08%	(9)
Customer Deposits	2,055	905	360	473	274	43	44.07%	17.53%	23.01%	13.31%	2.08%	(9)
Inventory	2,483	1,095	435	571	330	52	44.07%	17.53%	23.01%	13.31%	2.08%	(9)
Oracle Fusion Asset	43,166	19,024	7,567	9,932	5,745	898	44.07%	17.53%	23.01%	13.31%	2.08%	(9)
Net Deferred Charges	-	-	-	-	-	-	44.07%	17.53%	23.01%	13.31%	2.08%	(9)
Total Rate Base	\$13,983,746	\$6,206,339	\$2,353,448	\$3,090,843	\$2,015,936	\$317,180	44.38%	16.83%	22.10%	14.42%	2.27%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

	Pro Forma Accumulated Depreciation 7/31/2025	Base	Extra Capacity		Customer Meters and Services	Direct Fire Protection Service	Percentage Allocations					Ref.
			Maximum Day	Maximum Hour			BAS	MXD	MXH	CUS	FP	
Source of Supply Plant:												
Structures and improvements	(\$144,759)	(\$144,759)					100.00%					(1)
Wells and springs	(526,386)	(526,386)					100.00%					(1)
Supply mains	9,734	9,734					100.00%					(1)
Power generation equipment	(587)	(587)					100.00%					(1)
Pumping equipment	55,467	55,467					100.00%					(1)
Water Treatment:												
Structures and improvements	(68,430)	(41,475)	(\$26,955)				60.61%	39.39%				(2)
Pumping equipment	(115,236)	(69,845)	(45,391)				60.61%	39.39%				(2)
Water treatment equipment	(74,935)	(45,418)	(29,517)				60.61%	39.39%				(2)
Treatment and disposal equipment	(36,624)	(22,198)	(14,426)				60.61%	39.39%				(2)
Other plant and miscellaneous	(1,438)	(872)	(566)				60.61%	39.39%				(2)
Transmission and Distribution:												
Structures and improvements	(8,019)	(3,208)	(2,085)	(\$2,726)			40.00%	26.00%	34.00%			(3)
Pumping equipment	(3,486)	(1,395)	(906)	(1,185)			40.00%	26.00%	34.00%			(3)
Distribution reservoirs and standpipes	(726,534)	(72,653)		(653,881)			10.00%		90.00%			(4)
Transmission and distribution mains	(1,912,065)	(764,826)	(497,137)	(650,102)			40.00%	26.00%	34.00%			(3)
Services	(241,584)				(\$241,584)					100.00%		(5)
Meters and meter installations	(360,968)				(360,968)					100.00%		(5)
Hydrants	(169,570)	(155,061)				(\$14,509)					100.00%	(6)
Backflow prevention devices	(76)				(76)						100.00%	(5)
General Plant:												
Organization	(57,694)	(23,833)	(8,216)	(17,424)	(8,025)	(196)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Franchises	(2,074)	(858)	(295)	(626)	(288)	(7)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Structures and improvements	(54,934)	(22,693)	(7,823)	(16,590)	(7,641)	(187)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Office furniture and equipment	(61,597)	(25,448)	(8,771)	(18,602)	(8,568)	(208)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Computer equipment	(387,351)	(160,014)	(55,159)	(116,980)	(53,881)	(1,317)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Transportation equipment	(213,618)	(88,246)	(30,419)	(64,513)	(29,714)	(726)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Miscellaneous equipment	10,070	4,160	1,434	3,041	1,401	34	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Stores equipment	(834)	(344)	(119)	(252)	(116)	(3)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Tools, shop and garage equipment	(242,738)	(100,275)	(34,566)	(73,307)	(33,765)	(825)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Laboratory equipment	(6,193)	(6,193)					100.00%					(1)
Power operated equipment	(14,329)	(5,920)	(2,040)	(4,327)	(1,993)	(49)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Communication equipment	(170,633)	(70,489)	(24,298)	(51,531)	(23,735)	(580)	41.31%	14.24%	30.20%	13.91%	0.34%	(7)
Accumulated Depreciation	(\$5,527,421)	(\$2,283,635)	(\$787,255)	(\$1,669,005)	(\$768,953)	(\$18,573)	41.30%	14.24%	30.20%	13.91%	0.35%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

(1) Allocated 100% to base.

(2) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	369.4	60.61%
Maximum day excess capacity	240.1	39.39%
Totals	609.5	100.00%

(3) Allocated in ratio to maximum hour demand.

	1,000's of Gallons	%
Average day demand	369.4	40.00%
Maximum day excess capacity	240.1	26.00%
Maximum hour excess capacity	314.0	34.00%
Totals	923.5	100.00%

(4) Allocated 10% to base and 90% to maximum hour.

(5) Allocated 100% to meters and services.

(6) Allocated Westgate portion to fire protection and remainder to base.

(7) Allocated pro rata to all other allocable utility plant.

(8) Accumulated depreciation allocated by function, page 6.

(9) Allocated pro rata to net utility plant.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**

Base-Extra Capacity Method

	Pro Forma Expense	Base	Extra Capacity		Customer Class		Direct Fire Protection Service	Percentage Allocation					Ref.	
			Maximum Day	Maximum Hour	Meters and Services	Billing and Collecting		BAS	MXD	MXH	MET	BILL		FP
Water treatment:														
Salaries and wages	\$130,957	\$79,373	\$51,584					60.61%	39.39%					(1)
Purchased power	39,569	35,612	3,957					90.00%	10.00%					(2)
Purchased water	270,582	164,000	106,582					60.61%	39.39%					(1)
Repairs and maintenance	86,454	52,400	34,054					60.61%	39.39%					(1)
Chemicals	55,865	55,865						100.00%						(3)
Lab testing	39,509	23,946	15,563					60.61%	39.39%					(1)
Transportation	10,821	6,559	4,262					60.61%	39.39%					(1)
Operating expense charged to plant	(9,169)	(5,557)	(3,612)					60.61%	39.39%					(1)
Transmission and distribution:														
Salaries and wages	243,349	72,421	38,011	\$82,690	\$44,776		\$5,451	29.76%	15.62%	33.98%	18.40%		2.24%	(4)
Repairs and maintenance	160,652	47,809	25,094	54,590	29,560		3,599	29.76%	15.62%	33.98%	18.40%		2.24%	(4)
Transportation	20,107	5,984	3,141	6,832	3,700		450	29.76%	15.62%	33.98%	18.40%		2.24%	(4)
Operating expense charged to plant	(17,038)	(5,070)	(2,661)	(5,790)	(3,135)		(382)	29.76%	15.62%	33.98%	18.40%		2.24%	(4)
Customer accounts:														
Office supplies and other expenses	21,091												100.00%	(5)
Meter reading	8,036												100.00%	(5)
Administrative and general:														
Salaries and wages	160,417	65,065	38,388	35,436	19,186		2,342	40.56%	23.93%	22.09%	11.96%	0.00%	1.46%	(6)
Office supplies and other expenses	4,617	1,639	964	611	311	1,050	42	35.47%	20.88%	13.24%	6.74%	22.75%	0.92%	(7)
Regulatory commission expense	51,906	23,037	8,736	11,471	3,742	3,742	1,178	44.38%	16.83%	22.10%	7.21%	7.21%	2.27%	(8)
Pension and other benefits	104,541	42,402	25,017	23,093	12,503		1,526	40.56%	23.93%	22.09%	11.96%	0.00%	1.46%	(9)
Rent	2,592	1,143	454	596	173	226		44.07%	17.53%	23.01%	6.66%	8.73%		(10)
Insurance	81,113	35,746	14,220	18,664	5,398	5,398	1,687	44.07%	17.53%	23.01%	6.66%	6.66%	2.08%	(10)
Office utilities	16,340	5,797	3,412	2,163	1,101	3,717	150	35.47%	20.88%	13.24%	6.74%	22.75%	0.92%	(7)
Outside services	40,020	14,195	8,356	5,299	2,697	9,105	368	35.47%	20.88%	13.24%	6.74%	22.75%	0.92%	(7)
Miscellaneous	11,982	4,250	2,502	1,586	808	2,726	110	35.47%	20.88%	13.24%	6.74%	22.75%	0.92%	(7)
Corporate Allocation	352,455					352,455							100.00%	(7)
Total net operating expenses	\$1,886,768	\$726,616	\$378,024	\$237,241	\$120,820	\$407,546	\$16,521	38.51%	20.04%	12.57%	6.40%	21.60%	0.88%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**

Base-Extra Capacity Method

- (1) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	369.4	60.61%
Maximum day excess capacity	240.1	39.39%
Totals	609.5	100.00%

- (2) Allocated 90% to base and 10% to maximum day.

- (3) Allocated 100% to base.

- (4) Allocated pro rata based on the allocation of total transmission and distribution plant.

	Transmission and Distribution Plant	%
Average day demand	\$4,249,120	29.76%
Maximum day excess capacity	2,230,636	15.62%
Maximum hour excess capacity	4,851,063	33.98%
Meters and services	2,626,501	18.40%
Fire protection	319,410	2.24%
Totals	\$14,276,730	100.00%

- (5) Allocated 100% to billing and collecting.

- (6) Allocated pro rata based upon all other payroll.

- (7) Allocated pro rata to all other functionalized expenses excluding purchased power and chemicals.

- (8) Allocated pro rata based upon rate base.

- (9) Allocated pro rata based upon total payroll.

- (10) Allocated pro rata based upon net utility plant.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**UNIT COSTS OF SERVICE
(Pro Forma Year Ending 7/31/2025)**

	Net Pro Forma Revenue Requirements	Allocable To All Customers					Direct Fire Protection Service	Ref
		Base	Extra Capacity		Customer Costs			
			Maximum Day (-----1,000's of Gallons-----)	Maximum Hour	Meters and Services Equiv. Meters	Billing and Collecting Bills		
<u>Units of Service</u>		<u>134,835</u>	<u>240.1</u>	<u>314.0</u>	<u>3,387</u>	<u>41,724</u>	<u>76</u>	(1)
<u>Projected Cost of Service</u>								
Net operation and maintenance expense	\$1,886,768	\$726,616	\$378,024	\$237,241	\$120,820	\$407,546	\$16,521	(2)
Depreciation	418,799	184,565	73,415	96,366	55,742		8,711	(3)
Taxes other than income	73,970	32,598	12,968	17,020	9,845		1,539	(5)
Income taxes - federal	204,268	90,655	34,378	45,143	29,455		4,637	(4)
Income taxes - state	84,468	37,488	14,216	18,667	12,180		1,917	(4)
Amortization of PAA	(36,137)	(14,454)	(9,396)	(12,287)				(6)
Amortization of CIAC	(31,021)	(12,409)	(8,065)	(10,547)				(6)
Return on rate base	<u>1,148,305</u>	<u>509,617</u>	<u>193,260</u>	<u>253,775</u>	<u>165,586</u>		<u>26,067</u>	(4)
Total Cost of Service	3,749,420	1,554,676	688,800	645,378	393,628	407,546	59,392	
Less: Miscellaneous revenue	(25,011)	(10,371)	(4,595)	(4,305)	(2,626)	(2,719)	(395)	(7)
Plus: Uncollectible accounts	<u>76,098</u>					<u>76,098</u>		(8)
Total Cost of Service to be Recovered Through Rates and Charges	<u>\$3,800,507</u>	<u>\$1,544,305</u>	<u>\$684,205</u>	<u>\$641,073</u>	<u>\$391,002</u>	<u>\$480,925</u>	<u>\$58,997</u>	
Total Unit Cost of Service		<u>\$11.4533</u>	<u>\$2,849.6668</u>	<u>\$2,041.6338</u>	<u>\$115.4420</u>	<u>\$11.5263</u>	<u>\$776.2763</u>	

- (1) See "Pro Forma Units of Service", page 4.
(2) As calculated in "Allocation of Pro Forma Operation and Maintenance Expenses to Functional Cost Components", pages 8 - 9.
(3) Allocated based on net plant in service. See page 5.
(4) Allocated based on rate base. See page 5.
(5) Allocated based on gross plant. See page 5.
(6) Allocated based on Net Contributions in Aid of Construction. See page 5.
(7) Allocated pro rata to total cost of service.
(8) Allocated 100% to Billing and Collecting.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

COST OF SERVICE ALLOCATED TO CUSTOMER CLASS
(Pro Forma Year Ending 7/31/2025)

Total Costs of Service	Allocable To All Customers					Direct Fire Protection Service Equiv. Hydrants
	Base	Extra Capacity		Customer Costs		
		Maximum Day (-----1,000's of Gallons-----)	Maximum Hour	Meters and Services Equiv. Meters	Billing and Collecting Bills	
Unit Costs of Service (1)	<u>\$11.4533</u>	<u>\$2,849.6668</u>	<u>\$2,041.6338</u>	<u>\$115.4420</u>	<u>\$11.5263</u>	<u>\$776.2763</u>
<u>Allocated Costs of Service:</u>						
All Customers:						
Units of service	134,834.9	240.1	314.0	3,387	41,724	76
Cost	<u>\$3,800,507</u>	<u>\$1,544,305</u>	<u>\$684,205</u>	<u>\$391,002</u>	<u>\$480,925</u>	<u>\$58,997</u>

(1) See page 10.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

CALCULATION OF PROPOSED MONTHLY BASE CHARGES

Meter Size	5/8 inch Equivalency Factor	Meter Cost Per Equiv. Unit (1)	Fire Protection (2)	Cost Per Unit	Billing Cost Per Unit (3)	Total	Rounded (Use)
5/8 inch meter	1.0	\$9.6202		\$9.6202	\$11.5263	\$21.1465	\$21.15
1 inch meter	2.5	9.6202		24.0505	11.5263	35.5768	35.60
1 1/2 inch meter	5.0	9.6202		48.1010	11.5263	59.6273	59.65
2 inch meter	8.0	9.6202		76.9616	11.5263	88.4879	88.50
6 inch meter	50.0	9.6202		481.0100	11.5263	492.5363	492.55

(1) Calculated as follows:

	<u>Meters & Services</u>
Annual charge per equivalent meter (page 11)	\$115.4420
Divided by 12 months	<u>12</u>
Monthly charge per equivalent meter	<u><u>\$9.6202</u></u>

(2) Calculated as follows:

	<u>Fire Protection</u>
Remaining fire protection costs to be recovered (page 13)	\$44,248
Divided by equivalent meters (Westgate)	<u>1,024</u>
Subtotal	43.2109
Divided by 12 months	<u>12</u>
Monthly charge per equivalent meter (Westgate)	<u><u>\$3.6009</u></u>

(3) See page 11.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**CALCULATION OF FIRE PROTECTION CHARGES BASED UPON
ALLOCATED COST OF SERVICE**

Fire Hydrants:

Total costs to be recovered from fire protection, see page 10.	\$58,997
Times statutory limitation	<u>25%</u>
Approved cost per statute	14,749
Divide by equivalent fire hydrant connections, see page 2.	<u>912</u>
Monthly charge per equivalent hydrant	<u><u>\$16.17</u></u>
Use (Rounded)	<u><u>\$16.20</u></u>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

	Percent of Use	Billing Determinants		Allocated Cost of Service Rates	Pro Forma Revenue Under Adjusted Rates
		Pro Forma Consumption (1,000's Gallons)	Bills		
<u>All Customers:</u>					
Base Charge:					
5/8 inch meter			37,836	\$21.15	\$800,231
1 inch meter			60	35.60	2,136
1 1/2 inch meter			12	59.65	716
2 inch meter			36	88.50	3,186
6 inch meter (1)			12	221.50	2,658
Availability Fee			3,768	45.10	169,937
Volume Charge:					
All Other Flow	87.21%	117,585.0		21.45	2,522,198
Low-Income Flow	12.79%	17,249.9		13.94	240,464
Westgate Fire Protection:					
5/8 inch meter			11,814	3.60	42,530
1 inch meter			48	9.00	432
1 1/2 inch meter			13	18.00	234
2 inch meter			35	28.81	1,008
Hydrants			912	16.20	14,774
Totals	<u>100.00%</u>	<u>134,834.9</u>	<u>54,546</u>		<u>\$3,800,504</u>
Control					<u>\$3,800,507</u>
Variance					<u>(\$3)</u>
Percent Variance					<u>0.00%</u>

(1) Proposed rate capped at current rate of \$158.41 plus 39.8% increase rounded up to the next nickle.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

**COMPARISON OF ALLOCATED COST OF SERVICE WITH
REVENUE UNDER EXISTING AND ADJUSTED RATES**

<u>Customer Classification</u>	<u>Cost of Service</u>	Pro Forma Revenue Under Existing Rates (1)	<u>Increase/(Decrease)</u>		<u>Cost of Service</u>	Revenue Under Adjusted Rates (2)	<u>Variance Between Adjusted Revenues and Cost of Service</u>	
			<u>%</u>	<u>Amount</u>			<u>%</u>	<u>Amount</u>
All Customers	<u>\$3,800,507</u>	<u>\$2,470,798</u>	<u>53.82%</u>	<u>\$1,329,709</u>	<u>\$3,800,507</u>	<u>\$3,800,504</u>	<u>0.00%</u>	<u>(\$3)</u>

(1) See page 2.
(2) See page 14.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Westgate (Residential) and Penn Estates (Residential and Commercial):</u>					
5/8 Inch Meter					
1,000 Gallons	6,360	\$30.76	\$42.60	38.49%	\$11.84
2,000 Gallons	6,051	44.28	64.05	44.65%	19.77
3,000 Gallons	6,038	57.79	85.50	47.95%	27.71
4,000 Gallons	5,070	71.31	106.95	49.98%	35.64
5,000 Gallons	3,730	84.82	128.40	51.38%	43.58
10,000 Gallons	6,340	152.39	235.65	54.64%	83.26
80,000 Gallons	(2) 5	1,098.37	1,737.15	58.16%	638.78
90,000 Gallons	(2) 1	1,233.51	1,951.65	58.22%	718.14
130,000 Gallons	(2) 1	1,774.07	2,809.65	58.37%	1,035.58
150,000 Gallons	(2) 1	2,044.35	3,238.65	58.42%	1,194.30
180,000 Gallons	(2) 1	2,449.77	3,882.15	58.47%	1,432.38
1 Inch Meter					
20,000 Gallons	1,076	\$313.41	\$464.60	48.24%	\$151.19
30,000 Gallons	131	448.55	679.10	51.40%	230.55
1 1/2 Inch Meter					
40,000 Gallons	33	\$626.81	\$917.65	46.40%	\$290.84
50,000 Gallons	11	761.95	1,132.15	48.59%	370.20
2 Inch Meter					
60,000 Gallons	9	\$948.84	\$1,375.50	44.97%	\$426.66
70,000 Gallons	7	1,083.98	1,590.00	46.68%	506.02
80,000 Gallons	2	1,219.12	1,804.50	48.02%	585.38

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Westgate (Commercial):</u>					
5/8 Inch Meter					
1,000 Gallons	146	\$30.13	\$42.60	41.39%	\$12.47
2,000 Gallons	59	43.00	64.05	48.95%	21.05
3,000 Gallons	35	55.88	85.50	53.01%	29.62
4,000 Gallons	11	68.75	106.95	55.56%	38.20
5,000 Gallons	16	81.63	128.40	57.30%	46.77
10,000 Gallons	15	146.01	235.65	61.39%	89.64
1 Inch Meter					
20,000 Gallons	4	\$300.65	\$464.60	54.53%	\$163.95
30,000 Gallons	1	429.41	679.10	58.15%	249.69
1 1/2 Inch Meter					
40,000 Gallons	1	\$601.29	\$917.65	52.61%	\$316.36
50,000 Gallons	1	730.05	1,132.15	55.08%	402.10
2 Inch Meter					
70,000 Gallons	1	\$1,039.32	\$1,590.00	52.98%	\$550.68
80,000 Gallons	1	1,168.08	1,804.50	54.48%	636.42
90,000 Gallons	(2)	1,296.84	2,019.00	55.69%	722.16
100,000 Gallons	(2)	1,425.60	2,233.50	56.67%	807.90

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Tamiment (Residential):</u>					
5/8 Inch Meter					
1,000 Gallons	2,434	\$29.63	\$42.60	43.77%	\$12.97
2,000 Gallons	1,331	41.08	64.05	55.92%	22.97
3,000 Gallons	1,118	52.54	85.50	62.73%	32.96
4,000 Gallons	764	63.99	106.95	67.14%	42.96
5,000 Gallons	481	75.44	128.40	70.20%	52.96
10,000 Gallons	577	132.70	235.65	77.58%	102.95
80,000 Gallons	(2) 2	934.34	1,737.15	85.92%	802.81
100,000 Gallons	(2) 1	1,163.38	2,166.15	86.19%	1,002.77
110,000 Gallons	(2) 1	1,277.90	2,380.65	86.29%	1,102.75
140,000 Gallons	(2) 2	1,621.46	3,024.15	86.51%	1,402.69
160,000 Gallons	(2) 1	1,850.50	3,453.15	86.61%	1,602.65
170,000 Gallons	(2) 1	1,965.02	3,667.65	86.65%	1,702.63
420,000 Gallons	(2) 1	4,828.02	9,030.15	87.04%	4,202.13
1 Inch Meter					
20,000 Gallons	98	\$247.22	\$464.60	87.93%	\$217.38
30,000 Gallons	16	361.74	679.10	87.73%	317.36
1 1/2 Inch Meter					
40,000 Gallons	5	\$476.26	\$917.65	92.68%	\$441.39
50,000 Gallons	6	590.78	1,132.15	91.64%	541.37
2 Inch Meter					
60,000 Gallons	2	\$705.30	\$1,375.50	95.02%	\$670.20
70,000 Gallons	2	819.82	1,590.00	93.95%	770.18
80,000 Gallons	4	934.34	1,804.50	93.13%	870.16

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

(Cont'd)

CUSTOMER BILL IMPACT

	Test Year Count (1)	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Tamiment (Commercial):</u>					
5/8 Inch Meter					
1,000 Gallons	4	\$132.07	\$42.60	-67.74%	(\$89.47)
2,000 Gallons	6	142.88	64.05	-55.17%	(78.83)
3,000 Gallons	8	153.70	85.50	-44.37%	(68.20)
4,000 Gallons	4	164.51	106.95	-34.99%	(57.56)
5,000 Gallons	7	175.33	128.40	-26.77%	(46.93)
10,000 Gallons	10	229.40	235.65	2.72%	6.25
1 Inch Meter					
20,000 Gallons	9	\$337.55	\$464.60	37.64%	\$127.05
30,000 Gallons	1	445.70	679.10	52.37%	233.40
2 Inch Meter					
60,000 Gallons	1	\$770.15	\$1,375.50	78.60%	\$605.35
70,000 Gallons	1	878.30	1,590.00	81.03%	711.70
6 Inch Meter					
390,000 Gallons	(2)	\$4,376.26	\$8,587.00	96.22%	\$4,210.74

(1) Unless otherwise stated, meter sizes are assumed to be 5/8 inch up to 10,000 gallons, 1 inch up to 30,000 gallons, 1 1/2 inch up to 50,000 gallons, 2 inch up to 80,000 gallons, and 6 inch for all other gallonages.

(2) Based on actual test year meter size.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WATER SERVICES**

SCHEDULE OF PRESENT AND PROPOSED RATES AND CHARGES

<u>Monthly Rate for All Customers</u>	<u>Westgate Present (1)</u>	<u>Penn Estates Present (1)</u>	<u>Tamiment (1)</u>		<u>Monthly Proposed</u>
			<u>Residential</u>	<u>Commercial</u>	
<u>Meter Size</u>					
5/8 inch meter	\$17.25	\$17.25	\$18.18	\$121.25	\$21.15
1 inch meter	43.13	43.13	18.18	121.25	35.60
1 1/2 inch meter	86.25	86.25	18.18	121.25	59.65
2 inch meter	138.00	138.00	18.18	121.25	88.50
6 inch meter			18.18	158.41	221.50
Availability Fee		18.81	9.31	9.31	45.10
<u>Usage Charge (per 1,000 gallons)</u>					
Residential	\$13.514		\$11.452		
Commercial	12.876			\$10.815	
All Other Flow		\$13.514			\$21.45
Low-Income Flow					\$13.94
<u>Fire Protection</u>					
Monthly Rate per Hydrant	\$56.67				\$16.20
Westgate Fire Protection:					
5/8 inch meter					\$3.60
1 inch meter					9.00
1 1/2 inch meter					18.00
2 inch meter					28.81

(1) Current rates effective January 27, 2022 per Supplement No. 11 to Tariff Water-Pa. P.U.C. No. 1.

(See Accountants' Special Purpose Report)

Docket Number

R-2023-3042805

Community Utilities of Pennsylvania, Inc.

*Accounting Report On
Wastewater Utility
Cost of Service Study and Rate Design*

March 25, 2024



Indianapolis, Indiana

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13	Customer Bill Impact
14	Schedule of Present and Proposed Rates and Charges



March 25, 2024

Baker Tilly Municipal Advisors, LLC
8365 Keystone Crossing, Ste 300
Indianapolis, IN 46240
United States of America

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bakertilly.com

ACCOUNTANTS' SPECIAL PURPOSE REPORT

Community Utilities of Pennsylvania, Inc.
500 West Monroe Street, Suite 3600
Chicago, IL 60661

RE: Wastewater Utility (the "Utility")
Cost of Service Study and Rate Design

In connection with the proposed adjustment in the Utility's schedules of sewer rates and charges, we have, at your request, compiled this special purpose report for submission to the Pennsylvania Public Utility Commission.

This special purpose cost of service study report has been prepared for the purpose of requesting approval of new schedules of sewer rates and charges from the Pennsylvania Public Utility Commission and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon unaudited financial information for the twelve months ended July 31, 2023, which was compiled by management as well as assumptions provided by management and their consultants or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the cost of providing sewer service to the various customer classes of the Utility as well as for designing a rate structure to recover these costs from the Utility's customer classes. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Municipal Advisors, LLC

COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES
PRO FORMA FINANCIAL INFORMATION

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

SUMMARY OF PRO FORMA BILLING DETERMINANTS FOR SEWAGE SERVICES

(For the 12 Months Ending July 31, 2025)

	Number of Bills	Pro Forma Flow (Gallons)	Rate (1)	Pro Forma Present Rate Revenues
<u>Consolidated Service:</u>				
Residential	39,348		\$74.73 /month	\$2,940,476
Commercial and Pool	84		\$74.73 /month	6,277
School (unmetered)	24		\$4.59 /quarter/pupil (2)	21,903
Availability Fee (unmetered)	528		\$32.80 /month	17,318
All Other Flow		137,820,918		
Low-Income Flow		14,719,025		
<u>Tamiment:</u>				
Residential 5/8" meter	5,868		\$26.15 /month	\$153,448
Commercial 5/8" meter	36		\$26.15 /month	941
Commercial 6" meter	12		\$26.15 /month	314
Availability Fee (unmetered)	3,240		\$20.22 /month	65,513
All Other Flow		13,889,335	\$13.977 /1,000 gal.	\$194,131
Low-Income Flow		2,530,835	\$13.977 /1,000 gal.	35,373
Totals	49,140	168,960,113		\$3,435,694

(1) Current rates effective January 27, 2022 per Supplement No. 9 Tariff Wastewater-Pa. P.U.C. No. 1.

(2) There are two schools with a combined total of 1,193 pupils.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

CALCULATION OF PRO FORMA ANNUAL BILLS AND FLOWS

<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Average Connections</u>	<u>Equivalency Factor (1)</u>	<u>Equivalent Meters and Services</u>
<u>Consolidated Service:</u>				
Residential	39,348	3,279	1.00	3,279
Commercial and Pool	84	7	1.00	7
School (unmetered)	24	2	12.50	25
Availability Fee (unmetered)	528	44	0.25	11
<u>Tamiment:</u>				
Residential	5,868	489	1.00	489
Commercial	48	4	1.00	4
Availability Fee (unmetered)	3,240	270	0.25	68
Totals	<u>49,140</u>	<u>4,095</u>		<u>3,883</u>

(1) Equivalent estimated maximum daily flow per 25 Pa. Code §73.17.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

See explanation of references, page 6.

	Pro Forma Rate Base 07/31/25	Allocation			Percentage Allocations			Ref.
		Treatment and Disposal	Collection System	Billing and Collecting	Treatment and Disposal	Collection System	Billing and Collecting	
Collection:								
Structures and improvements	\$99,614		\$99,614		100.00%			(1)
Land and land rights	15,000		15,000		100.00%			(1)
Collection sewers - force	925,706		925,706		100.00%			(1)
Collection sewers - gravity	7,983,174		7,983,174		100.00%			(1)
Manholes	719,201		719,201		100.00%			(1)
Special collection structures	63,469		63,469		100.00%			(1)
Services to customers	389,843			\$389,843			100%	(2)
Flow measuring devices	176,043			176,043			100%	(2)
Other plant and miscellaneous equipment	447,418		447,418			100%		(1)
System Pumping:								
Structures and improvements	3,145,093	\$1,572,546	1,572,547		50.00%	50.00%		(3)
Receiving wells	192,592	96,296	96,296		50.00%	50.00%		(3)
Pumping equipment	742,267	371,133	371,134		50.00%	50.00%		(3)
Other plant and miscellaneous equipment	29,022	14,511	14,511		50.00%	50.00%		(3)
Treatment and Disposal:								
Structures and improvements	2,909,259	2,909,259			100.00%			(4)
Power generation equipment	501,173	501,173			100.00%			(4)
Flow measure install	101,582	101,582			100.00%			(4)
Treatment and disposal equipment	6,510,643	6,510,643			100.00%			(4)
Plant sewers	1,140,532	1,140,532			100.00%			(4)
Outfall sewer lines	339,628	339,628			100.00%			(4)
Other plant and miscellaneous equipment	175,245	175,245			100.00%			(4)
Reclaimed Water Distribution:								
Reuse Transmission and Distribution System	3,251		3,251			100.00%		(1)
General Plant:								
Organization	294,701	152,448	136,005	6,248	51.73%	46.15%	2.12%	(5)
Land and land rights	66,423	34,361	30,654	1,408	51.73%	46.15%	2.12%	(5)
Structures and improvements	2,203,019	1,139,622	1,016,693	46,704	51.73%	46.15%	2.12%	(5)
Office furniture and equipment	48,147	24,906	22,220	1,021	51.73%	46.15%	2.12%	(5)
Transportation equipment	255,008	131,916	117,686	5,406	51.73%	46.15%	2.12%	(5)
Computer equipment	479,018	247,796	221,067	10,155	51.73%	46.15%	2.12%	(5)
Stores equipment	8,581	4,439	3,960	182	51.73%	46.15%	2.12%	(5)
Tools, shop and garage equipment	179,750	92,984	82,955	3,811	51.73%	46.15%	2.12%	(5)
Laboratory equipment	68,180	68,180			100.00%			(4)
Power operated equipment	130,530	67,523	60,240	2,767	51.73%	46.15%	2.12%	(5)
Communication equipment	412,998	213,643	190,599	8,756	51.73%	46.15%	2.12%	(5)
Miscellaneous equipment	128,830	66,644	59,455	2,731	51.73%	46.15%	2.12%	(5)
Other tangible plant	281,330	145,532	129,834	5,964	51.73%	46.15%	2.12%	(5)
Gross Plant in Service	31,166,270	16,122,542	14,382,689	661,039	51.73%	46.15%	2.12%	
Accumulated Depreciation	(11,600,234)	(5,879,081)	(5,511,640)	(209,513)	51.73%	46.15%	2.12%	(6)
Net Plant in Service	19,566,036	10,243,461	8,871,049	451,526	52.35%	45.34%	2.31%	
Cash Working Capital	575,223	301,129	260,806	13,288	52.35%	45.34%	2.31%	(7)
Net Contributions in Aid of Construction	(1,550,925)	(831,141)	(719,784)		53.59%	46.41%		(8)
Accumulated Deferred Income Taxes	(723,431)	(378,716)	(328,004)	(16,711)	52.35%	45.34%	2.31%	(7)
Customer Deposits	(5,434)	(2,844)	(2,464)	(126)	52.35%	45.34%	2.31%	(7)
Inventory	7,839	4,104	3,554	181	52.35%	45.34%	2.31%	(7)
Oracle Fusion Asset	51,771	27,102	23,473	1,196	52.35%	45.34%	2.31%	(7)
Net Plant Acquisition Adjustment	(906,339)	(474,469)	(410,934)	(20,936)	52.35%	45.34%	2.31%	(7)
Net Deferred Charges	-	-	-	-	52.35%	45.34%	2.31%	(7)
Total Rate Base	\$17,014,740	\$8,888,626	\$7,697,696	\$428,418	52.24%	45.24%	2.52%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

See explanation of references, page 6.

	Pro Forma Accumulated Depreciation 07/31/25	Allocation			Percentage Allocations			Ref.
		Treatment and Disposal	Collection System	Billing and Collecting	Treatment and Disposal	Collection System	Billing and Collecting	
Collection:								
Structures and improvements	(\$23,446)		(\$23,446)			100.00%		(1)
Collection sewers - force	(220,772)		(220,772)			100.00%		(1)
Collection sewers - gravity	(4,142,978)		(4,142,978)			100.00%		(1)
Manholes	(69,136)		(69,136)			100.00%		(1)
Special collection structures	(5,919)		(5,919)			100.00%		(1)
Services to customers	(174,666)			(\$174,666)			100%	(2)
Flow measuring devices	(9,681)			(9,681)			100%	(2)
Other plant and miscellaneous equipment	(35,166)		(35,166)			100%		(1)
System Pumping:								
Structures and improvements	(579,844)	(\$289,922)	(289,922)		50.00%	50.00%		(3)
Receiving wells	(46,423)	(23,211)	(23,212)		50.00%	50.00%		(3)
Pumping equipment	(68,901)	(34,450)	(34,451)		50.00%	50.00%		(3)
Other plant and miscellaneous equipment	(10,127)	(5,063)	(5,064)		50.00%	50.00%		(3)
Treatment and Disposal:								
Structures and improvements	(1,192,929)	(1,192,929)			100.00%			(4)
Power generation equipment	(32,104)	(32,104)			100.00%			(4)
Treatment and disposal equipment	(3,470,515)	(3,470,515)			100.00%			(4)
Plant sewers	(26,988)	(26,988)			100.00%			(4)
Flow measure install	(21,223)	(21,223)			100.00%			(4)
Outfall sewer lines	(66,872)	(66,872)			100.00%			(4)
Other plant and miscellaneous equipment	(12,707)	(12,707)			100.00%			(4)
Reclaimed Water Distribution:								
Reuse Transmission and Distribution System	(1,008)		(1,008)			100.00%		(1)
General Plant:								
Organization	(194,283)	(98,462)	(92,304)	(3,517)	50.68%	47.51%	1.81%	(5)
Structures and improvements	(309,443)	(156,826)	(147,016)	(5,601)	50.68%	47.51%	1.81%	(5)
Office furniture and equipment	(29,245)	(14,822)	(13,894)	(529)	50.68%	47.51%	1.81%	(5)
Transportation equipment	(241,083)	(122,180)	(114,539)	(4,364)	50.68%	47.51%	1.81%	(5)
Computer equipment	(443,859)	(224,948)	(210,877)	(8,034)	50.68%	47.51%	1.81%	(5)
Stores equipment	(660)	(334)	(314)	(12)	50.68%	47.51%	1.81%	(5)
Tools, shop and garage equipment	(39,928)	(20,235)	(18,970)	(723)	50.68%	47.51%	1.81%	(5)
Laboratory equipment	1,545	1,545			100.00%			(4)
Power operated equipment	(20,624)	(10,453)	(9,798)	(373)	50.68%	47.51%	1.81%	(5)
Communication equipment	(66,927)	(33,919)	(31,797)	(1,211)	50.68%	47.51%	1.81%	(5)
Miscellaneous equipment	(4,080)	(2,068)	(1,938)	(74)	50.68%	47.51%	1.81%	(5)
Other tangible plant	(40,242)	(20,395)	(19,119)	(728)	50.68%	47.51%	1.81%	(5)
Accumulated Depreciation	<u>(\$11,600,234)</u>	<u>(\$5,879,081)</u>	<u>(\$5,511,640)</u>	<u>(\$209,513)</u>	50.68%	47.51%	1.81%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

(Cont'd)

ALLOCATION OF RATE BASE TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

- (1) Allocated 100% to collection system.
- (2) Allocated 100% to billing and collecting.
- (3) Allocated 50% to collection system and 50% to treatment and disposal.
- (4) Allocated 100% to treatment and disposal.
- (5) Allocated pro rata to all other allocable utility plant.
- (6) Accumulated depreciation allocated by function, page 5.
- (7) Allocated pro rata to net utility plant.
- (8) Allocated pro rata to net Treatment and Disposal investment and net Collection System investment.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**

See explanation of references, page 8.

	Pro Forma Expense	Allocation				Percentage Allocation				Ref.
		Treatment and Disposal	Collection System	Billing and Collecting	Administrative	Treatment and Disposal	Collection System	Billing and Collecting	Administrative	
<u>Maintenance Expenses:</u>										
Salaries and wages	\$446,587	\$239,326	\$207,261			53.59%	46.41%			(1)
Purchased power	227,308	113,654	113,654			50.00%	50.00%			(2)
Maintenance and repair	700,693	375,501	325,192			53.59%	46.41%			(1)
Lab testing	89,352	47,884	41,468			53.59%	46.41%			(1)
Meter reading	2,924	1,567	1,357			53.59%	46.41%			(1)
Chemicals	275,681	275,681				100.00%				(3)
Transportation	41,893	22,450	19,443			53.59%	46.41%			(1)
Operating expense charged to plant	(31,508)	(11,819)	(10,237)	(\$9,452)		37.51%	32.49%		30.00%	(4)
Outside services - other	38,956			38,956					100.00%	(5)
<u>General Expenses:</u>										
Salaries and Wages	191,395			191,395					100.00%	(6)
Billing and customer service expense	17,472			\$17,472				100.00%		(7)
Office supplies and other expenses	4,656	2,437	2,111	108		52.35%	45.34%	2.31%		(8)
Regulatory commission expense	62,253			62,253					100.00%	(5)
Pension and other benefits	125,144	46,942	40,659	37,543		37.51%	32.49%		30.00%	(4)
Rent	3,107			3,107					100.00%	(5)
Insurance	97,283	50,928	44,108	2,247		52.35%	45.34%	2.31%		(8)
Office utilities	26,602			13,301				50.00%	50.00%	(9)
Miscellaneous	13,718			13,718					100.00%	(5)
Corporate allocation	422,759			105,690	317,069			25.00%	75.00%	(10)
Sub-totals	2,756,275	1,164,551	785,016	138,818	667,890	42.25%	28.48%	5.04%	24.23%	
Reallocate administrative pro rata	-	372,437	251,057	44,396	(667,890)					
Total operation and maintenance disbursements	<u>\$2,756,275</u>	<u>\$1,536,988</u>	<u>\$1,036,073</u>	<u>\$183,214</u>	<u>\$ -</u>	55.76%	37.59%	6.65%	0.00%	

(Continued on next page)

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

(Cont'd)

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS**

- (1) Allocated pro rata based on Treatment and Disposal plant and Collection System plant.
- (2) Allocated 50% to Treatment and Disposal and 50% to Collection System.
- (3) Allocated 100% to Treatment and Disposal.
- (4) Allocated pro rata based upon total payroll.
- (5) Allocated 100% to Administrative.
- (6) Direct allocation by function.
- (7) Allocated 100% to Billing and Collecting.
- (8) Allocated pro rata based upon net utility plant.
- (9) Allocated 50% to Billing and Collecting and 50% to Administrative.
- (10) Allocated 25% to Billing and Collecting and 75% to Administrative.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**PRO FORMA ANNUAL REVENUE REQUIREMENTS
ALLOCATED TO FUNCIONAL COST COMPONENTS**

	Pro Forma 7/31/2025	Allocation			Ref
		Treatment and Disposal	Collection System	Billing and Collecting	
Revenue Requirements:					
Net operation and maintenance expense	\$2,756,275	\$1,536,988	\$1,036,073	\$183,214	(1)
Depreciation	672,776	352,198	305,037	15,541	(3)
Payroll taxes	47,292	24,758	21,442	1,092	(4)
Property taxes	27,195	14,237	12,330	628	(4)
Utility/commissions tax	33,952	17,774	15,394	784	(4)
Other general taxes	3,085	1,615	1,399	71	(4)
Income taxes - federal	239,711	125,225	108,445	6,041	(2)
Income taxes - state	99,124	51,782	44,844	2,498	(2)
Amortization of PAA	(58,550)	(30,587)	(26,488)	(1,475)	(2)
Amortization of CIAC	(86,762)	(46,496)	(40,266)	-	(5)
Return on rate base	1,347,551	703,961	609,632	33,958	(2)
Total Cost of Service	5,081,649	2,751,455	2,087,842	242,352	
Less: Miscellaneous Revenues	(44,605)	(24,151)	(18,326)	(2,128)	(6)
Plus: Uncollectible Accounts	103,228			103,228	(7)
Total Cost of Service to be Recovered Through Rates and Charges	\$5,140,272	\$2,727,304	\$2,069,516	\$343,452	

- (1) As calculated on "Allocation of Pro Forma Operation and Maintenance Expenses to Functional Cost Components", pages 7 - 8.
- (2) Allocated based on rate base. See page 4.
- (3) Allocated based on net plant in service. See page 4.
- (4) Allocated based on gross plant. See page 4.
- (5) Allocated based on Net Contributions in Aid of Construction. See page 4.
- (6) Allocated pro rata to total cost of service.
- (7) Allocated 100% to Billing and Collecting.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

CALCULATION OF PROPOSED MONTHLY FIXED CHARGE

<u>Meter Size</u>	<u>5/8 inch Equivalency Factor</u>	<u>Collection Cost Per Equiv. Unit (1)</u>	<u>Treatment Cost Per Unit (2)</u>	<u>Meter Cost Per Unit</u>	<u>Billing Cost Per Bill (3)</u>	<u>Total</u>	<u>Rounded (Use)</u>
Residential	1.00	\$44.4140	\$0.0000	\$44.4140	\$6.9893	\$51.4033	\$51.40
Commercial	1.00	44.4140	0.0000	44.4140	6.9893	51.4033	51.40
All Other Flow			16.7400			16.7400	16.75
Low-Income Flow			10.8800			10.8800	10.90
School (unmetered)	12.50	44.4140	16.7400	764.4250	6.9893	771.4143	771.45
Availability Fee (unmetered)	0.25	44.4140	16.7400	15.2885	6.9893	22.2778	22.30

(1) Calculated as follows:

	<u>Collection System</u>
Total cost of service to be recovered through rates and charges (page 9)	\$2,069,516
Divided by number of equivalent meters (page 3)	3,883
Divided by 12 months	<u>12</u>
Monthly charge per equivalent meter	<u>\$44.4140</u>

	<u>Treatment and Disposal</u>	
	<u>All Other Flow</u>	<u>Low-Income Flow</u>
(2) Calculated as follows:		
Total cost of service to be recovered through rates and charges (page 9)	\$2,539,624	\$187,680
Divided by flow (in 1,000s) (page 2)	<u>151,710</u>	<u>17,250</u>
Charge per 1,000 gallons	<u>\$16.7400</u>	<u>\$10.8800</u>

(3) Calculated as follows:

	<u>Billing and Collecting</u>
Total cost of service to be recovered through rates and charges (page 9)	\$343,452
Divided by number of bills annually (page 3)	<u>49,140</u>
Billing cost per bill	<u>\$6.9893</u>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

	<u>Pro Forma Flow</u>	<u>Number of Bills</u>	<u>Proposed Rate</u>	<u>Pro Forma Revenue Under Proposed Rates</u>
<u>Consolidated Service:</u>				
Residential		39,348	\$51.40 /mo.	\$2,022,487
Commercial		84	51.40 /mo.	4,318
All Other Flow	137,820,918		16.75 /1,000 gals.	2,308,500
Low-Income Flow	14,719,025		10.90 /1,000 gals.	160,437
School (unmetered)		24	771.45 /mo.	18,515
Availability Fee (unmetered)		528	22.30 /mo.	11,774
<u>Tariffment:</u>				
Residential		5,868	51.40 /mo.	301,615
Commercial		48	51.40 /mo.	2,467
All Other Flow	13,889,335		16.75 /1,000 gals.	232,646
Low-Income Flow	2,530,835		10.90 /1,000 gals.	27,586
Availability Fee (unmetered)		3,240	22.30 /mo.	72,252
Totals	<u>168,960,113</u>	<u>49,140</u>		<u>\$5,162,597</u>
Control				<u>\$5,140,272</u>
Variance				<u>\$22,325</u>
Percent Variance				<u>0.43%</u>

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

**COMPARISON OF ALLOCATED COST OF SERVICE WITH
REVENUE UNDER EXISTING AND ADJUSTED RATES**

	Cost of Service (2)	Pro Forma Revenue Under Existing Rates (1)	Increase/(Decrease)	
			%	Amount
<u>Consolidated Service:</u>				
Unmetered - Residential	\$ -	\$2,940,476		
Unmetered - Commercial	-	6,277		
Base Charge - Residential	2,022,487	-		
Base Charge - Commercial	4,318	-		
Flow	2,468,937	-		
School (unmetered)	18,515	21,903		
Availability Fee (unmetered)	11,774	17,318		
Subtotals	<u>4,526,031</u>	<u>2,985,974</u>	<u>51.58%</u>	<u>1,540,057</u>
<u>Tamiment:</u>				
Base Charge - Residential	301,615	153,448	96.56%	148,167
Base Charge - Commercial	2,467	1,255	96.57%	1,212
Flow	260,232	229,504	13.39%	30,728
Availability Fee (unmetered)	<u>72,252</u>	<u>65,513</u>	<u>10.29%</u>	<u>6,739</u>
Subtotals	<u>636,566</u>	<u>449,720</u>	<u>41.55%</u>	<u>186,846</u>
Totals	<u><u>\$5,162,597</u></u>	<u><u>\$3,435,694</u></u>	<u><u>50.26%</u></u>	<u><u>\$1,726,903</u></u>

(1) See pages 2.

(2) See page 11.

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

CUSTOMER BILL IMPACT

	Test Year Count	Current Rates	Pro Forma Rates	Increase/(Decrease)	
				%	Amount
<u>Consolidated Service:</u>					
1,000 Gallons	4,987	\$74.73	\$68.15	-8.81%	(\$6.58)
2,000 Gallons	5,714	74.73	84.90	13.61%	10.17
3,000 Gallons	7,423	74.73	101.65	36.02%	26.92
4,000 Gallons	7,061	74.73	118.40	58.44%	43.67
5,000 Gallons	5,732	74.73	135.15	80.85%	60.42
10,000 Gallons	9,149	74.73	218.90	192.92%	144.17
20,000 Gallons	1,123	74.73	386.40	417.06%	311.67
30,000 Gallons	145	74.73	553.90	641.20%	479.17
40,000 Gallons	33	74.73	721.40	865.34%	646.67
50,000 Gallons	12	74.73	888.90	1089.48%	814.17
60,000 Gallons	8	74.73	1,056.40	1313.62%	981.67
70,000 Gallons	8	74.73	1,223.90	1537.76%	1,149.17
80,000 Gallons	6	74.73	1,391.40	1761.90%	1,316.67
90,000 Gallons	6	74.73	1,558.90	1986.04%	1,484.17
100,000 Gallons	4	74.73	1,726.40	2210.18%	1,651.67
<u>Tamiment:</u>					
1,000 Gallons	2,432	40.13	68.15	69.82%	28.02
2,000 Gallons	1,337	54.11	84.90	56.90%	30.79
3,000 Gallons	1,118	68.09	101.65	49.29%	33.56
4,000 Gallons	762	82.07	118.40	44.27%	36.33
5,000 Gallons	486	96.05	135.15	40.71%	39.10
10,000 Gallons	586	165.95	218.90	31.91%	52.95
20,000 Gallons	106	305.75	386.40	26.38%	80.65
30,000 Gallons	17	445.55	553.90	24.32%	108.35
40,000 Gallons	5	585.35	721.40	23.24%	136.05
50,000 Gallons	6	725.15	888.90	22.58%	163.75
60,000 Gallons	3	864.95	1,056.40	22.13%	191.45
70,000 Gallons	2	1,004.75	1,223.90	21.81%	219.15
80,000 Gallons	3	1,144.55	1,391.40	21.57%	246.85
90,000 Gallons	2	1,284.35	1,558.90	21.38%	274.55
100,000 Gallons	8	1,424.15	1,726.40	21.22%	302.25

(See Accountants' Special Purpose Report)

**COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
CONSOLIDATED WASTEWATER SERVICES**

SCHEDULE OF PRESENT AND PROPOSED RATES AND CHARGES

	<u>Utilities Inc. Pennsylvania (1)</u>	<u>Penn Estates Present (1)</u>	<u>Tamiment (1)</u>	<u>Proposed</u>
<u>Flat Rate</u>				
Flat rate charged monthly - Residential		\$74.73		
Flat rate charged monthly - Commercial		74.73		
Flat rate charged monthly	\$74.73			
<u>Base Charge</u>				
Residential			\$26.15	\$51.40
Commercial			26.15	51.40
<u>Availability Fee</u>				
		32.80	20.22	22.30
<u>School</u>				
Rate charged per quarter per pupil based on pupils for the preceding 3 months	4.59			3.88
<u>Flow Charge (per 1,000 gallons)</u>				
All Other Flow			13.98	16.75
Low-Income Flow			13.98	10.90

(1) Current rates effective January 27, 2022 per Supplement No. 9 Tariff Wastewater-Pa. P.U.C. No. 1.

(See Accountants' Special Purpose Report)

CUPA STATEMENT NO. 8-RJ

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3042804 *et al* (consolidated)

REJOINDER TESTIMONY OF

MATTHEW R. HOWARD

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 25, 2024

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1 **I. INTRODUCTION**

2 **Q. MR. HOWARD, DID YOU PREVIOUSLY PROVIDE TESTIMONY IN THIS**
3 **PROCEEDING ON BEHALF OF COMMUNITY UTILITIES OF**
4 **PENNSYLVANIA INC. (“CUPA”)?**

5 A. Yes. CUPA St. No. 8 is my Direct Testimony, CUPA St. No. 8-R is my Rebuttal
6 Testimony, and CUPA St. No. 8-SR is my Surrebuttal Testimony.

7 **Q. WHAT IS THE PURPOSE OF YOUR REJOINDER TESTIMONY?**

8 A. The purpose of my Rejoinder Testimony is to respond to the surrebuttal testimonies of Mr.
9 D.C. Patel, witness for the Pennsylvania Public Utility Commission’s (the “Commission”)
10 Bureau of Investigation and Enforcement (“I&E”) and Ms. Morgan N. DeAngelo, witness
11 for the Pennsylvania Office of Consumer Advocate (“OCA”) as it relates to CUPA’s return
12 on common equity (“ROE”)¹.

13 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS.**

14 A. My Rejoinder Testimony discusses my continued disagreements with the positions of Mr.
15 Patel and Ms. DeAngelo. Specifically, both continue to rely exclusively on the Discounted
16 Cash Flow (“DCF”) model, despite their inability to provide empirical evidence and/or
17 academic and financial literature supporting its reliability relative to the Capital Asset
18 Pricing Model (“CAPM”) or the Risk Premium Model (“RPM”). In addition, both continue
19 to dismiss the reality that CUPA’s size relative to the proxy group must be considered in
20 assessing CUPA’s risk.

¹ Also referred to as the cost of common equity.

1 **Q. DO CERTAIN OF MR. PATEL’S AND MS. DEANGELO’S SURREBUTTAL**
2 **TESTIMONY ARGUMENTS REMAIN UNCHANGED FROM THEIR DIRECT**
3 **TESTIMONIES?**

4 A. Yes, they do. Throughout my Rejoinder Testimony I note certain areas in which I have
5 already responded to Mr. Patel. However, the following arguments presented previously
6 by Mr. Patel are unchanged and my responses were provided in my Rebuttal Testimony:

- 7 • The Commission’s recent reliance on both the DCF model and the CAPM;
8 addressed at pages 6 through 10 of my Rebuttal Testimony;
- 9 • The percentage of revenue Essential Utilities, Inc. (“Essential”) derives from
10 regulated water operations; addressed at page 21 of my Rebuttal Testimony;
- 11 • The maturity risks associated with 30-year Treasury bonds; addressed at pages
12 26 and 27 of my Rebuttal Testimony; and
- 13 • The forward-looking nature of the CAPM; addressed at pages 38 through 42 of
14 my Rebuttal Testimony.

15 Similarly, the following argument presented previously by Ms. DeAngelo is unchanged
16 and my response was provided in my Rebuttal Testimony:

- 17 • The Commission’s recent reliance on both DCF model and the CAPM;
18 addressed at pages 6 through 10 of my Rebuttal Testimony.

19 **Q. HOW IS THE REMAINDER OF YOUR REJOINDER TESTIMONY**
20 **ORGANIZED?**

21 A. The remainder of my Rejoinder Testimony is organized as follows:

- 22 • Section II – Discusses Mr. Patel’s and Ms. DeAngelo’s continued reliance on the
23 DCF model for their recommended ROEs;

- 1 • Section III – Responds to Mr. Patel;
- 2 • Section IV – Responds to Ms. DeAngelo; and
- 3 • Section V – Summarizes my conclusions and recommendations.

4 **II. EXCLUSIVE RELIANCE ON THE DCF MODEL**

5 **Q. PLEASE SUMMARIZE MR. PATEL’S AND MS. DEANGELO’S POSITIONS AS**
6 **IT RELATES TO THEIR EXCLUSIVE RELIANCE ON THE DCF MODEL.**

7 A. While both Mr. Patel² and Ms. DeAngelo³ do not dispute that the DCF model has
8 limitations, they both continue to rely exclusively on it in determining their recommended
9 ROEs. In support of his position, Mr. Patel disagrees with well-established financial and
10 academic literature on the subject, misunderstands evidence challenging the DCF, relies
11 on an outdated survey of Commission preferences, and misinterprets recent Commission
12 orders. Finally, both Mr. Patel and Ms. DeAngelo discuss their use of the CAPM but do
13 not attempt to reconcile the differences between their individual model results or discuss
14 how their CAPM supports their recommended ROEs.

15 **Q. HAS MR. PATEL OR MS. DEANGELO SHOWN THE DCF MODEL TO BE**
16 **MORE RELIABLE THAN THE CAPM?**

17 A. No, they have not. Although Mr. Patel notes that “no one method can capture every factor
18 that influences an investor”⁴ Mr. Patel continues to rely solely on the results of his DCF.
19 Similarly, Ms. DeAngelo believes that because there is no evidence to conclude that one
20 model is superior to another, it does not render the DCF model unreliable. However, by
21 exclusively relying on the DCF model, she is assuming it is superior and more reliable than

² See, for example, I&E Statement No. 2-SR at 9:14-16.

³ See, for example, OCA Statement 3SR at 2:3-4.

⁴ I&E Statement No. 2-SR at 9:16-17.

1 the CAPM without providing any evidence to support her position. Ultimately, neither
2 witness provided evidence that demonstrates the DCF to be more reliable or accurate than
3 the CAPM. On the other hand, I have provided evidence that challenges the DCF model's
4 ability to reflect investor required returns at this time,⁵ and that supports the use of multiple
5 models in determining the ROE.⁶ As such, it is appropriate to rely on multiple analytical
6 models as I discussed throughout my Rebuttal Testimony.

7 **Q. DOES MR. PATEL AGREE WITH ACADEMIC AND FINANCIAL LITERATURE**
8 **REGARDING THE USE OF MULTIPLE MODELS?**

9 A. No, he does not. The academic and financial literature I provide has been prevalent in the
10 financial community for decades and is well-established and accepted.⁷ However, despite
11 not offering any evidence refuting the use of multiple models throughout the investment
12 community, including the prevalence of the CAPM, Mr. Patel continues to rely solely on
13 the DCF. Given that the academic and financial literature indicates that the CAPM is still
14 widely used⁸, and also supports the importance of relying on multiple analytical models, I
15 recommend the Commission continue to do so.

16 Simply stated, Mr. Patel and Ms. DeAngelo ignore relevant data in making their
17 recommendations where I consider significantly more relevant data in making my
18 recommendation.

⁵ CUPA St. No. 8-R at 10:7-27 – 11:1-10.

⁶ CUPA St. No. 8-R at 13:17-25 – 16:1-26.

⁷ CUPA St. No. 8-R at 13:17-25 – 16:1-26.

⁸ CUPA St. No. 8-R at 15:31-33 – 16:1-26.

1 **Q. DOES MR. PATEL AGREE WITH EVIDENCE YOU PRESENTED THAT**
2 **CHALLENGES THE DCF MODEL’S ABILITY TO REFLECT INVESTOR**
3 **REQUIRED RETURNS AT THIS TIME?**

4 A. No, he does not. Mr. Patel misunderstands my position to be that “investors are unaware
5 of the difference”⁹ that causes the DCF model to understate required returns and investors
6 would be “surprised that rates continue to be set”¹⁰ based on book values. He further
7 asserts that market-to-book (“M/B”) ratios have no impact on the DCF model for rate
8 making purposes. However, the issue is that Mr. Patel misses the point of the argument as
9 it relates to the application of the DCF model when M/B ratios are greater than one.

10 The salient point is that the DCF model as derived from market data does not
11 correctly reflect the required return when applied to book value at this time. Whittaker
12 states:

13 So long as ratemaking agencies continue to use a net original cost rate base,
14 the DCF methodology cannot satisfy the comparable earnings standard.
15 DCF results are unrelated to what “comparable risk” companies are earning
16 on their book equity. Consequently, the problems with DCF come full
17 circle: It is methodologically inconsistent to compute a utility’s net revenue
18 requirement applying a market-required return to a net original cost rate
19 base. Such inconsistency “does not produce an acceptable ‘end result’”¹¹

20 As discussed in my Rebuttal Testimony, when M/B ratios are above one, the application
21 of the DCF model results in a return on book value below what is indicated, a fact Mr. Patel
22 has not refuted.¹² This demonstrates that investors required returns are greater than those

⁹ I&E Statement No. 2-SR at 14:6-7.

¹⁰ I&E Statement No. 2-SR at 14:12-13.

¹¹ Win Whittaker, *The Discounted Cash Flow Methodology: Its Use in Estimating a Utility’s Cost of Equity*,
Energy Law Journal, Vol. 12:265, 1991.

¹² CUPA St. No. 8-R at 10:7-27 – 11:1-10.

1 indicated by the DCF model, as the application of market-based DCF results to a book
2 value rate base does not achieve the return required by investors.

3 **Q. MR. PATEL PRESENTS EVIDENCE FROM MR. DAVID PARCELL IN**
4 **SUPPORT OF THE DCF MODEL.¹³ PLEASE COMMENT.**

5 A. First, I note that the chart Mr. Patel presents on page 16 of his Surrebuttal Testimony is
6 based on a study conducted in 1994 - 1995, so it is outdated and has no applicability here,
7 as there is no evidence the results of the survey are still accurate. We can observe this as
8 the use of the Earnings/Price Ratio, which is provided in the data by Mr. Parcell, has all
9 but disappeared.¹⁴ Second, directly preceding the table replicated by Mr. Patel, Mr. Parcel
10 observes that “most commissions use multiple methods and several appear to be widely
11 used.”¹⁵ Mr. Parcel’s observation is consistent with the literature from Brigham and Daves
12 that I presented on pages 15 and 16 of my Rebuttal Testimony. That data supports the fact
13 that most firms use multiple models, including the CAPM, and that the use of the DCF has
14 waned over time.

15 Mr. Patel also quotes Mr. Parcell in noting the dependence of the DCF model on
16 stock prices, but he again fails to disclose another important point. Parcell explains in a
17 preceding paragraph that “[m]ost of the cost of equity models described in this manual
18 depend, to some degree, on common stock prices. Stock prices are directly utilized in the
19 DCF model and are indirectly used in the CAPM...”¹⁶ Given this, his claim that the DCF
20 is the only model that relies on stock prices is incorrect. Therefore, it would be prudent for

¹³ I&E Statement No. 2-SR at 15:22 – 16:1-15.

¹⁴ David C. Parcell, The Cost of Capital – A Practitioner’s Guide, Prepared for the Society of Utility and Regulatory Financial Analysts, 2020 Edition, p. 183.

¹⁵ David C. Parcell, The Cost of Capital – A Practitioner’s Guide, Prepared for the Society of Utility and Regulatory Financial Analysts, 2020 Edition, p. 89.

¹⁶ David C. Parcell, The Cost of Capital – A Practitioner’s Guide, Prepared for the Society of Utility and Regulatory Financial Analysts, 2020 Edition, p. 90.

1 Mr. Patel to also consider the CAPM, among other models in determining the ROE for
2 CUPA.

3 **Q. DOES MR. PATEL MISINTERPRET RECENT COMMISSION ORDERS FOR**
4 **AQUA PENNSYLVANIA, INC. AND COLUMBIA WATER COMPANY?**

5 A. Yes, he does. Mr. Patel frames the Commission's use of the phrase "a variety of factors"
6 as in some way meaning the Commission looked to various factors in deciding to rely on
7 both the DCF and CAPM.¹⁷ However, the simple fact is that the Commission was correct
8 in reviewing the entirety of the evidence, including multiple financial models, in
9 determining the ROE. As I've stated numerous times previously, doing so is consistent
10 with the academic literature on the subject.¹⁸

11 **Q. PLEASE RESPOND TO MR. PATEL'S CLAIM THAT IT IS "SPECULATIVE TO**
12 **ASSUME THE CURRENT INTEREST RATE SCENARIO WILL CONTINUE IN**
13 **THE LONGER TERM".¹⁹**

14 A. Mr. Patel is incorrect. Although Mr. Patel agrees that the markets are "characterized by
15 higher interest rates and capital costs"²⁰ he dismisses that perspective in favor of his own
16 speculative position which he has not shown to be reflective of current or prospective
17 market data.

18 Regarding Mr. Patel's discussion of Federal Reserve Chairman Powell's recent
19 statements,²¹ on March 20th, 2024, the Federal Reserve (the "Fed") elected to maintain its
20 benchmark Federal Funds Rate at 5.25 percent to 5.50 percent. In that statement, the Fed

¹⁷ I&E Statement No. 2-SR at 10:9-21 – 11:1-15.

¹⁸ CUPA St. No. 8-R at 13:17-25 – 16:1-26.

¹⁹ I&E Statement No. 2-SR at 11:17-18.

²⁰ I&E Statement No. 2-SR at 11:16-17.

²¹ I&E Statement No. 2-SR at 12:17-18 – 13:1-6.

1 noted that it does not expect “it will be appropriate to reduce the target range until it has
2 gained greater confidence that inflation is moving sustainably toward 2 percent.”²²
3 Additionally, 30-year Treasury yields closed at 4.24 percent on March 6th, 2024, and have
4 subsequently increased to close at 4.45 percent on March 20th, 2024.

5 **Q. PLEASE COMMENT ON THE USE OF THE CAPM AS A “COMPARISON” OR**
6 **AS A “CHECK ON REASONABLNESS” AS NOTED BY MR. PATEL AND MS.**
7 **DEANGELO, RESPECTIVELY.**

8 A. It is unclear exactly what they mean by “comparison” or “check on reasonableness”. While
9 they both present the results of their DCF model and CAPM, they take no steps to reconcile
10 the individual model results or perform any further tests or comparisons. When two models
11 produce results that vary widely (as is the case here), one cannot determine which is more
12 accurate without additional relevant data. Neither Mr. Patel nor Ms. DeAngelo present
13 additional relevant data and therefore have no means to conclude the DCF is more accurate
14 than their CAPM. As can be derived from my updated results presented in my Rebuttal
15 Testimony, the DCF and CAPM results average 10.51 percent and 10.27 percent, with and
16 without Essential, respectively. That aligns with the RPM results I present of 10.80 percent
17 and 10.77 percent, respectively. This demonstrates the benefit of relying on multiple
18 models, it allows one to triangulate the appropriate required return using well-established
19 financial models. This is especially important when results vary widely as they do for Mr.
20 Patel and Ms. DeAngelo. Picking the results of one of those models without any empirical
21 justification is misplaced.

²² <https://www.federalreserve.gov/newsevents/pressreleases/monetary20240320a.htm>

1 Given the evidence presented above, and previously in my Rebuttal Testimony, I
2 recommend the Commission continue to rely on multiple models in determining the ROE
3 for CUPA.

4 **III. RESPONSE TO I&E WITNESS PATEL**

5 **Q. PLEASE SUMMARIZE MR. PATEL'S SURREBUTTAL TESTIMONY.**

6 A. Mr. Patel continues to recommend an ROE of 8.45 percent for CUPA based on his DCF
7 model results.

8 **Q. DO YOU HAVE ANY CONCERNS WITH MR. PATEL'S SURREBUTTAL**
9 **TESTIMONY?**

10 A. Yes, I do. I have several concerns with Mr. Patel's Surrebuttal Testimony, including: (1)
11 his continued reliance exclusively on the DCF model; (2) his exclusion of Essential from
12 his proxy group; (3) his application of the DCF model; (4) his application of the CAPM;
13 and (5) his failure to account for CUPA's size relative to the proxy group. I have addressed
14 (1) previously and will not repeat that discussion here.

15 **a. Mr. Patel's Proxy Group**

16 **Q. MR. PATEL IMPLIES THAT THE REALIZATION OF NET INCOME IS NOT**
17 **RELATED TO THE BUSINESS SEGMENTS FROM WHICH THOSE EARNINGS**
18 **ARE DERIVED.²³ IS HE CORRECT?**

19 A. No, he is not. As I noted in my Rebuttal Testimony,²⁴ the financial community relies more
20 on measures of income, i.e., earnings drive stock prices. To that end, from the perspective
21 of credit markets, measures of financial strength and liquidity are focused on cash from
22 operations, which is directly derivative of earnings, as opposed to revenue. As part of its

²³ I&E Statement No. 2-SR at 6:6-9.

²⁴ CUPA St. No. 8-R at 20:22 – 21:1.

1 rating methodology, for example, Moody’s Investor Service (“Moody’s”) assigns a 40.00
2 percent weight to measures of financial strength and liquidity, of which 22.50 percent
3 specifically relates to the ability to cover debt obligations with cash from operations.²⁵

4 Just as rating agencies focus on measures of cash from operations, equity analysts
5 rely on measures of income in assessing equity valuation levels; common measures of
6 relative value include the price-to-earnings ratio, and the ratio of Enterprise Value to
7 earnings before interest, taxes, depreciation, and amortization (“EBITDA”). Revenue,
8 however, may be several steps removed from the earnings and cash flows that form the
9 basis of equity valuations. One can observe this by looking at the cash-flow statements
10 filed in any SEC Form 10-K. The first line item used to derive operating cash flow is net
11 income, not revenue. Interestingly, the DCF is based on projected cash flows, and can only
12 be sustained through earnings growth. Given Mr. Patel did not include a measure of
13 projected revenue growth in his DCF model, I assume he realizes that earnings are the
14 primary driver (source) of cash flows.

15 Lastly, focusing on revenue may mislead the analyst into assuming a given
16 operating unit is the primary driver of expected growth, when the majority of earnings and
17 cash flows are derived from other business segments. Here, we are considering whether
18 the underlying utility is the principal source of long-term growth, and as such, focusing on
19 revenue obscures important elements of the analysis.

²⁵ See, Moody’s Investors Service, Rating Methodology, Regulated Electric and Gas Utilities, June 23, 2017, at 4.

1 **Q. IS IT POSSIBLE FOR AN INDIVIDUAL BUSINESS SEGMENT TO HAVE**
2 **SIGNIFICANT VARIATION IN REVENUES ACROSS PERIODS?**

3 A. Yes, it is. Mr. Patel notes that the Commission considered that “net operating income may
4 vary greatly.”²⁶ However, as noted in my Rebuttal Testimony on page 21, Essential
5 specifically noted that the price of natural gas drove a “significant increase” in revenues
6 and expenses in its regulated gas segment. Further, since gas costs are passed through to
7 customers at cost, the increase in gas revenues attributable to higher gas prices would not
8 translate to higher earnings or cash flows.

9 **b. Application of the DCF Model**

10 **Q. PLEASE SUMMARIZE MR. PATEL’S RESPONSE TO YOUR CRITIQUE OF HIS**
11 **USE OF 52-WEEK HIGH AND LOW STOCK PRICES.**

12 A. Mr. Patel disagrees with my critique, noting that his use of high and low prices serves to
13 “smooth out anomalies” in price data.²⁷ While I agree this concern is valid, this concern is
14 not a valid reason to use outdated data as Mr. Patel continues to do. As I noted in my
15 Rebuttal Testimony at page 24, the data includes prices as far back as February of 2023,
16 which cannot be said to reflect current market conditions. To that end, Mr. Patel notes that
17 stock market analysts consider current and future market conditions in making their
18 projections, but Mr. Patel notes nothing about periods that have already occurred and

²⁶ I&E Statement No. 2-SR at 7:6-7.

²⁷ I&E Statement No. 2-SR at 18:10-12.

1 cannot conclusively be said to be representative of future conditions.²⁸ He has failed to
2 support the use of prices as far back as February of 2023.

3 Given the above, I maintain that a corrected DCF result of 8.69 percent based on
4 Mr. Patel's spot dividend yields, and including Essential, is correct.

5 **c. Application of the CAPM**

6 **Q. PLEASE SUMMARIZE MR. PATEL'S RESPONSE TO YOUR DISCUSSION OF**
7 **HIS CAPM ANALYSIS.**

8 A. Mr. Patel has four main concerns with my discussion of the CAPM: (1) the use of 30-year
9 Treasury yields; (2) the use of the longest projection period available; (3) the use of Beta
10 coefficients calculated using prices that occurred during the COVID-19 Pandemic; and (4)
11 the application the Empirical CAPM ("ECAPM").

12 **Q. WHY DOES MR. PATEL DISAGREE WITH THE USE OF 30-YEAR TREASURY**
13 **YIELDS?**

14 A. Mr. Patel's position is that while rate base assets are long-lived, a utility can refinance its
15 debt at any time. While the extent to which this is true depends on the specific
16 circumstances,²⁹ the fact is that whether a utility is holding 10-year or 30-year bonds, they
17 still have this opportunity, and as such this point is irrelevant. The salient point is that the
18 investment matches the life of the asset, which as Mr. Patel notes, are long-lived in this
19 instance. Finally, while investors realize there may be subsequent rate cases, they also

²⁸ I&E Statement No. 2-SR at 19:6-9.

²⁹ Bonds may be non-callable or have prepayment penalties.

1 realize that the funds they invest are for the long-term, and they presumably factor in future
2 refinancing opportunities (i.e., interest rates) in those investment decisions.

3 **Q. IS IT APPROPRIATE TO APPLY THE LONGEST PROJECTION PERIOD**
4 **AVAILABLE?**

5 A. Yes, it is. Mr. Patel's position is that the projected risk-free rate should only include the
6 period in which rates will be in effect.³⁰ Using forecasts for only the period while rates may
7 be in effect is incorrect, as that does not reflect the investment horizon of the investment.
8 For equity investments, that horizon lasts to perpetuity. In addition, as I noted above,
9 investors factor future interest rates into their decisions, meaning that interest rates
10 projected as far as possible are relevant.

11 **Q. IS MR. PATEL'S CONCERN THAT INTEREST RATE PROJECTIONS OUT TO**
12 **2030 THROUGH 2034 MAY NOT BE PRUDENT³¹ CONSISTENT WITH HIS**
13 **POSITIONS ELSEWHERE?**

14 A. No, it is not. As noted previously, Mr. Patel states on page 19 that "independent stock
15 market analysts consider all economic and financial market conditions, including the
16 current and future state of interest rates..." Mr. Patel did not indicate that the "future state
17 of interest rates" only went through 2029. As such, he should include projections through
18 2034 in his CAPM.

19 **Q. ARE BETA COEFFICIENTS AVAILABLE THAT WOULD NOT INCLUDE THE**
20 **EFFECTS OF THE COVID-19 PANDEMIC?**

21 A. Yes, there are. The Bloomberg Beta coefficients I rely on are based on two years of weekly
22 data, meaning they would not include any effects from the COVID-19 Pandemic. Those

³⁰ I&E Statement No. 2-SR at 21:19-20.

³¹ I&E Statement No. 2-SR at 22:13-16.

1 Beta coefficients averaged 0.79 as opposed to the 0.83 average from *Value Line*, indicating
 2 the impact of the COVID-19 Pandemic on water utility Beta coefficients is minimal and
 3 Mr. Patel's concern should be dismissed by the Commission.

4 **Q. WHY DOES MR. PATEL CONTINUE TO REJECT THE ECAPM?**

5 A. Mr. Patel's concern is that the ECAPM does not increase the validity of the CAPM and
 6 simply adds another measure of subjectivity to the CAPM.³² I address the validity of the
 7 ECAPM at length in my Rebuttal Testimony on pages 28 through 33 and will not repeat
 8 that discussion here. Regarding the subjectivity of the CAPM/ECAPM, I note that
 9 subjectivity is also present in the DCF model. For example, the DCF model has a number
 10 of inputs and variations of inputs that can drastically alter the results as shown on Table 1:

11 **Table 1: Various Inputs to DCF Models**

Input	Variations of Inputs
Cash Flow Stream	Constant-Growth, Blended Growth, Multi-Stage Growth
Dividend Yield	Spot Dividend Yield, average dividend yield
Adjusted Dividend Yield	No adjustment, ½ g adjustment, full g adjustment, projected dividend
Growth Rates	Historical v. Projected v. Sustainable
Growth Measure	EPS, DPS, Book Value Per Share
Sources of Growth Rates	<i>Value Line</i> , Zacks, Yahoo, MorningStar, etc.

12 Further, notwithstanding the differences discussed above regarding the appropriate period
 13 in which to measure dividend yields, the growth rates shown on I&E Exhibit No. 2
 14 represent approximately 74.00 percent of the indicated ROE for Mr. Patel's DCF model.
 15 Given the extent and factors which must be assessed by the analysts from which Mr. Patel
 16 derived those estimates, to claim that the DCF model is not subjective is incorrect and
 17 misleading.

³² I&E Statement No. 2-SR at 23:20 – 24:1.

1 **d. Size Adjustment**

2 **Q. DOES MR. PATEL ACCOUNT FOR CUPA’S RELATIVE SIZE IN HIS ROE**
3 **RECOMMENDATION?**

4 A. No, he does not. Mr. Patel’s reasoning is that: (1) the data I present from Kroll is not utility
5 specific; (2) the article from Dr. Zepp does not contain enough evidence to refute Dr.
6 Wong’s article; and (3) the size studies I present are not reliable. He also presents new
7 evidence refuting the presence of a size study. Finally, he notes that the Commission did
8 not explicitly quantify a size premium in the Citizens Electric Case I presented in my
9 Rebuttal Testimony.³³

10 **Q. DO THE STUDIES YOU PRESENT IN CHARTS 4 AND 5 OF YOUR REBUTTAL**
11 **TESTIMONY ADDRESS MR. PATEL’S CONCERNS?**

12 A. Yes, they do. Those studies are both utility specific and statistically significant, which
13 should address concerns (1) and (2) presented above.³⁴ As it relates to the reliability of
14 my studies, Mr. Patel’s concern is that they are speculative and not reliable because they
15 are based on stock price volatility, which is “not an appropriate risk measure as the stock
16 prices are influenced by various factors such as economic conditions, financial and capital
17 market conditions, regulatory changes, company-specific operational, financial risks, and
18 uncertainties, company’s quarterly and annual financial results updates, etc.”³⁵

³³ I&E Statement No. 2-SR at 28:10-22 – 31:1-24.

³⁴ The data from Kroll also includes utilities as noted on page 53, footnote 103 of my Rebuttal Testimony.

³⁵ I&E Statement No. 2-SR at 29:1-6.

1 **Q. PLEASE RESPOND TO MR. PATEL'S POSITION THAT VARIATION IN**
2 **STOCK PRICES IS NOT A RELIABLE MEASURE OF RISK.**

3 A. Mr. Patel's position directly contradicts his entire reason for relying solely on the DCF
4 model. On page 16 of his Surrebuttal Testimony he deliberately notes that stock prices are
5 the reason he relies on the DCF model, yet on page 29 he concludes that stock prices should
6 not be relied on. Given Mr. Patel's position as it relates to stock prices, and lack of
7 evidence he presents otherwise to refute my utility specific studies, I recommend the
8 Commission consider the impact of CUPA's size as a risk factor in this proceeding.

9 **Q. MR. PATEL CITES TO IBBOTSON AND DAMODARAN IN SUPPORT OF HIS**
10 **POSITION TO NOT EMPLOY A SIZE ADJUSTMENT.³⁶ PLEASE RESPOND.**

11 A. Because I respond to literature from Damodaran in my Rebuttal Testimony,³⁷ I will not
12 repeat that discussion here. In my Rebuttal Testimony at page 52, I presented evidence
13 that shows that smaller companies have exhibited greater risk than larger companies since
14 1980. As it relates to utilities specifically, I note the discussion from Ibbotson does not
15 specifically address utilities. Therefore, given the utility specific studies I presented in my
16 Rebuttal Testimony, the Commission should disregard the discussion from Ibbotson
17 presented by Mr. Patel.

³⁶ I&E Statement No. 2-SR at 29:17-22 – 31:1-9.

³⁷ CUPA St. No. 8-R at 53:5-15.

1 **Q. DID THE COMMISSION RECOGNIZE THAT SIZE AND RISK ARE**
2 **INVERSELY RELATED?**

3 A. Yes, as I discussed in my Rebuttal Testimony,³⁸ the Commission has acknowledged that
4 size is a factor in determining risk and should be considered in setting the ROE. I agree
5 with their position.

6 **IV. RESPONSE TO OCA WITNESS DEANGELO**

7 **Q. PLEASE SUMMARIZE MS. DEANGELO'S SURREBUTTAL TESTIMONY.**

8 A. Ms. DeAngelo adjusts her ROE recommendation to 8.84 percent based on corrections to
9 her DCF model.³⁹ However, she also notes that if she relied on multiple models, which
10 she continues to disagree with, her indicated result would be 8.30 percent.⁴⁰

11 **Q. WHAT ARE YOUR CONCERNS WITH MS. DEANGELO'S SURREBUTTAL**
12 **TESTIMONY?**

13 A. My concerns with Ms. DeAngelo's Surrebuttal Testimony include: (1) her continued
14 reliance on the DCF model; (2) her indicated result of 8.30 percent; (3) her position that an
15 ROE of 10.60 percent is "in no way conservative"⁴¹; (4) her application of the CAPM; (5)
16 her position regarding the financial impact if the CAPM was applied in this proceeding;
17 and (6) her failure to apply an adjustment to account for CUPA's size relative to the proxy
18 group. I have addressed (1) previously and will not repeat that discussion here. I will
19 address the remaining items below.

³⁸ CUPA St. No. 8-R at 37:1-22.

³⁹ OCA Statement 3SR at 1:6-8.

⁴⁰ OCA Statement 3SR at 2:10-11.

⁴¹ OCA Statement 3SR at 3:11-12.

1 **a. Indicated ROE of 8.30 Percent**

2 **Q. DO YOU AGREE WITH MS. DEANGELO’S ROE OF 8.30 PERCENT DERIVED**
3 **BASED ON THE DCF MODEL, THE CAPM, AND THE FORECASTED MARKET**
4 **RISK PREMIUM?**

5 A. No, I do not. First, she has not addressed any of the issues with her CAPM that I discussed
6 in my Rebuttal Testimony.⁴² Second, her Forecasted Market Risk Premium (“MRP”) is
7 not a valid measure of the required return. In the application of the CAPM, the MRP is
8 multiplied by the Beta coefficient and then added to a measure of the risk-free rate. This
9 demonstrates that the MRP is an input in the CAPM, not a model used to determine the
10 ROE. Given Ms. DeAngelo has already factored her MRP measure into her CAPM
11 estimate,⁴³ she should not include this measure in deriving her alternative ROE estimate
12 for CUPA.

13 **b. Conservative Nature of CUPA Requested ROE**

14 **Q. DO YOU CONSIDER AN ROE OF 10.60 PERCENT TO BE CONSERVATIVE?**

15 A. Yes, I do. As demonstrated in my Direct and Rebuttal Testimonies, an ROE of 10.60
16 percent is conservative in light of my model results, which are based on current and
17 expected market conditions. Given Ms. DeAngelo’s sole reliance on the DCF model and
18 the issues with her CAPM, her viewpoint is skewed. On the other hand, both my CAPM
19 and RPM are greater than 10.60 percent, indicating that it is a conservative estimate. In
20 addition, one must also recognize that my proxy group model results are exclusive of any

⁴² See, CUPA St. No. 8-R at 46:4-20 – 50:1-15.

⁴³ See, Schedule MND-3SR which applies the 6.30 percent MRP in her CAPM.

1 Company-specific risk factors (size). When taking that into account, the extent to which
2 an ROE of 10.60 percent is conservative becomes even more clear.

3 **c. Application of the CAPM**

4 **Q. WHAT ARE MS. DEANGELO'S CONCERNS WITH YOUR CRITIQUES OF HER**
5 **CAPM?**

6 A. Ms. DeAngelo disagrees with the following: (1) the use of a projected risk-free rate; (2)
7 my critique of her MRP estimate; and (3) the application of the ECAPM. As it relates to
8 the ECAPM, I address Ms. DeAngelo's concerns in my Rebuttal Testimony and will not
9 repeat that discussion here.

10 **Q. MS. DEANGELO CLAIMS THAT RELYING ON FORECASTED INTEREST**
11 **RATES WILL LEAD TO INACCURATE ROE ESTIMATES.⁴⁴ DO YOU AGREE?**

12 A. No, I do not. Specifically, Ms. DeAngelo states that projected interest rates are "almost
13 also [sic] wrong and that difference is nearly always in one direction (upward)."⁴⁵ To test
14 Ms. DeAngelo's claim I reviewed *Blue Chip Financial Forecasts* ("Blue Chip") quarterly

⁴⁴ OCA Statement 3SR at 4:10-12.

⁴⁵ OCA Statement 3SR at 4:15-16.

1 projections for all of 2022. As shown in Table 2 below, *Blue Chip* forecasts were below
 2 the interest rates experienced for their respective projected periods:

3 **Table 2: Blue Chip Financial Forecasts – Forecast vs. Actual**⁴⁶

Month of Publication	Average Forecast	Actual Yields
January 2022	2.45%	3.33%
February 2022	2.52%	3.33%
March 2022	2.65%	3.33%
April 2022	3.03%	3.67%
May 2022	3.27%	3.67%
June 2022	3.40%	3.67%
July 2022	3.70%	3.92%
August 2022	3.43%	3.92%
September 2022	3.47%	3.92%
October 2022	3.87%	4.10%
November 2022	4.00%	4.10%
December 2022	4.05%	4.10%

4
 5 Additionally, Ms. DeAngelo states that the possibility of a decrease is rarely
 6 considered. I note however that the projected risk-free rate I applied in my updated CAPM
 7 of 4.14 percent was below the updated current interest rate I applied of 4.19 percent.

8 Clearly Ms. DeAngelo's concern is not true in absolute terms and given my
 9 previous discussions regarding the forward-looking nature of ratemaking,⁴⁷ she should
 10 have also included a projected interest rate in her CAPM.

11 **Q. DOES MS. DEANGELO CONFUSE EXPECTED RETURNS AND REQUIRED**
 12 **RETURNS?**

13 A. Yes, she does. Regarding her MRP forecast from Schwab, Ms. DeAngelo states that she
 14 believes "these forecasts represent the risk premium that investors can expect."⁴⁸ While

⁴⁶ Sources: Blue Chip Financial Forecasts, Bloomberg Professional.

⁴⁷ CUPA St. No. 8-R at 46:16.

⁴⁸ OCA Statement 3SR at 5:1.

1 that may be true, the authorized ROE is based on the return investors *require*. The CAPM
2 necessitates that the MRP be based on the required return for the market, which must be
3 established using empirically sound methodologies. Not only does Schwab's estimate not
4 constitute a return required by the market, but its credibility is questionable as discussed in
5 my Rebuttal Testimony.⁴⁹

6 **d. Financial Impact from Relying on the CAPM**

7 **Q. PLEASE RESPOND TO MS. DEANGELO'S CONCERN THAT YOU HAVE NOT**
8 **CONSIDERED THE FINANCIAL IMPACTS ON CUSTOMERS.⁵⁰**

9 A. Ms. DeAngelo is incorrect. My concern with Mr. Patel's position of focusing solely on
10 short term impacts on customers is that he is inadvertently creating the situation of higher
11 costs to customers that he is trying to avoid. A below market return, such as the one he is
12 recommending, will ultimately drive-up costs for customers. This is the case because
13 CUPA would face difficulty proactively managing its system as it would have a harder
14 time raising funds because investors would be averse to earning a return below their
15 required return. This will force CUPA to face capital costs above what they are allowed to
16 earn, which will pull cash away from proactive capital expenditures. This will eventually
17 burden customers with the costs of very expensive capital expenditures due to CUPA's
18 inability to be as proactive as possible given its financial situation, which would result from
19 a below market ROE.

20 I am in no way saying that the Commission should authorize excessive rates, and
21 an ROE that is fair and market-based would not be considered excessive. I am also not
22 saying that CUPA will no longer make improvements to ensure safe and reliable service.

⁴⁹ CUPA St. No. 8-R at 47:10-21 – 49:1-5.

⁵⁰ OCA Statement 3SR at 7:19-24.

1 Authorizing fair, market-based rates is in the interest of all parties as discussed above and
2 in my Rebuttal Testimony.⁵¹ I recommend the Commission consider the benefits to
3 customers in setting a fair and market-based ROE.

4 **e. Size Adjustment**

5 **Q. IS THE PRESENCE OF SUBSIDIARIES IN THE UTILITY PROXY GROUP A**
6 **REASON TO DISMISS CUPA’S RELATIVE RISK DUE TO SIZE?⁵²**

7 A. No, it is not. As I stated in my Rebuttal Testimony, the risk of an investment is considered
8 from the perspective of that investment, not of the investor.⁵³ Further, assessing CUPA’s
9 risk as an individual entity is consistent with the standalone principal of rate making, as we
10 are not determining the ROE for CUPA’s parent organization in this proceeding.

11 **Q. PLEASE COMMENT ON THE ARTICLE FROM RESEARCH AFFILIATES**
12 **PRESENTED BY MS. DEANGELO.⁵⁴**

13 A. First, the article provided by Ms. DeAngelo does not respond to the utility specific size
14 studies I presented, nor does it refute the fact that smaller companies are more volatile (i.e.,
15 risky) than larger companies. In fact, the article concludes by stating:

16 We are not arguing that investors should completely abandon small stocks.
17 *Small stocks are more volatile than large stocks*, and they receive
18 considerably less attention from sell-side analysts. Consequently, small
19 stocks are more likely to be mispriced. The major anomalies are, in fact,
20 stronger in the small-cap sector.⁵⁵

21 As we can see in the quote above, the authors of the article provided by Ms.
22 DeAngelo agree that smaller stocks are riskier than larger stocks.

⁵¹ CUPA St. No. 8-R at 19:7-17 – 20:1-13.

⁵² OCA Statement 3SR at 9:17-18

⁵³ CUPA St. No. 8-R at 50:25-26 – 52:1-8.

⁵⁴ OCA Statement 3SR at 9:23-24 – 10:1-17.

⁵⁵ Kalesnik, V & Beck, N., *Busting the Myth About Size*, Simply Stated (2014)

1 V. **CONCLUSION**

2 Q. **PLEASE SUMMARIZE YOUR REJOINDER TESTIMONY.**

3 A. I continue to support an ROE of 10.60 percent as appropriate for CUPA. None of the
4 arguments or responses from either Mr. Patel or Ms. DeAngelo have caused me to alter
5 any of my positions from my Direct or Rebuttal Testimonies. As such, I recommend the
6 Commission rely on the entirety of the evidence I present throughout this proceeding.

7 Q. **DOES THIS CONCLUDE YOUR REJOINDER TESTIMONY?**

8 A. Yes, but I reserve the right to modify and supplement this testimony as necessary.

CUPA STATEMENT NO. 9-RJ

PENNSYLVANIA PUBLIC UTILITY COMMISSION

DOCKET NOS. R-2023-3042804 *et al* (consolidated)

REJOINDER TESTIMONY OF

HAROLD WALKER

ON BEHALF OF

COMMUNITY UTILITIES OF PENNSYLVANIA INC.

March 25, 2024

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1 **I. INTRODUCTION**

2 **Q. STATE YOUR NAME AND ADDRESS.**

3 A. My name is Harold Walker, III. My business address is 1010 Adams Avenue, Audubon,
4 Pennsylvania 19403.

5 **Q. ARE YOU THE SAME HAROLD WALKER WHO PREVIOUSLY SUBMITTED**
6 **DIRECT TESTIMONY AND REBUTTAL TESTIMONY IN THIS PROCEEDING**
7 **ON BEHALF OF COMMUNITY UTILITIES OF PENNSYLVANIA INC.**
8 **(“CUPA”)?**

9 A. Yes. CUPA St. No. 9 is my direct testimony and CUPA St. No. 9-R is my rebuttal
10 testimony. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC as
11 Manager, Financial Studies.

12 **II. SCOPE OF TESTIMONY**

13 **Q. WHAT IS THE PURPOSE OF YOUR REJOINDER TESTIMONY AT THIS TIME?**

14 A. The Community Utilities of Pennsylvania, Inc. (“CUPA” or “Company”) asked me to
15 update my testimony concerning the appropriate working capital required to finance
16 CUPA’s operating expenses (“O&M and Taxes”). The updated O&M and Taxes were
17 developed by Company witness Gray in his rejoinder testimony.

18 My working capital recommendation is based upon the results of a lead-lag study
19 of CUPA, that was presented in my direct testimony and rebuttal testimony, applied to the
20 updated O&M and Taxes shown in Mr. Gray’s rejoinder testimony. Schedule HW-1RJ,
21 attached hereto, supports my rejoinder testimony and shows the development of the

1 Company's updated (rejoinder) working capital claims.

2 **Q. ARE THERE ANY AREAS OF AGREEMENT IN THE WORKING CAPITAL**
3 **TESTIMONIES PRESENTED IN THESE PROCEEDINGS?**

4 Yes, all parties have adopted my recommended net lag days (revenue lag days less expense
5 lead days) presented in my direct testimony. Accordingly, the only issue regarding the
6 Company's working capital is the amount of O&M and Taxes to be applied to the net lag
7 days.¹

8 **III. SUMMARY OF UPDATED WORKING CAPITAL CLAIM**

9 **Q. WHAT ARE THE COMPANY'S UPDATED WORKING CAPITAL CLAIMS?**

10 Yes. CUPA's working capital requirements are summarized on Schedule HW-1RJ. The
11 working capital requirement is calculated by multiplying the net lag days (revenue lag days
12 less expense lead days) by the average operating expenses per day (total operating expenses
13 / 365 days). I determined the Company's working capital through a Lead-Lag Study which
14 measured the net lag days required to finance CUPA's O&M and Taxes.

15 As shown on Schedule HW-1RJ, I determined the Company's working capital for
16 the pro forma historic test year ("HTY"), the future test year ("FTY"), and the fully
17 projected future test year ("FPFTY"). The cash working capital for HTY is \$874,449. The
18 cash working capital requirement for FTY is \$937,308 and the cash working capital
19 requirement for FPFTY is \$980,268.²

¹ I&E Statement No. 1-SR at pages 25-28 and OCA Statement 2SR at pages 5-6.

² As shown on page 2 of Schedule HW-1RJ, the Water Operations' cash working capital for HTY is \$379,235, FTY is \$387,528 and the cash working capital requirement for FPFTY is \$405,257. As shown on page 3 of Schedule HW-1RJ, the Sewer Operations' cash working capital for HTY is \$495,212, FTY is \$549,778 and the cash working capital requirement for FPFTY is \$575,011.

1 IV. **CONCLUSION**

2 Q. **DOES THIS CONCLUDE YOUR REJOINDER TESTIMONY?**

3 A. Yes, but I reserve the right to modify and supplement this testimony as necessary.

Community Utilities of Pennsylvania, Inc
Summary of Calculation of Cash Working Capital Requirements
Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

	Revenue	Expense		Expense Claim	12-Months	Expense Claim	Future	Expense Claim	Fully	Expense Claim	Fully Projected
	Lag	Lead	Net (Lead)	12-Months	Ending	Future	Test Year	Year Under	Year Under	Future Test	Year Under
Utility Operating Expenses	Days	Days	Lag Days	Ending	7/31/2023	Test Year	7/31/2024	Present Rates	7/31/2025	Proposed Rates	7/31/2025
				7/31/2023	CWC	7/31/2024	CWC	7/31/2025	CWC	7/31/2025	CWC
Purchased Power	91.0	57.5	33.5	\$ 266,877	\$ 24,494	\$ 266,877	\$ 24,494	\$ 266,877	\$ 24,494	\$ 266,877	\$ 24,494
Purchased Water / Sewer	91.0	38.5	52.5	270,582	38,919	270,582	38,919	270,582	38,919	270,582	38,919
Maintenance and Repair	91.0	28.7	62.3	745,538	127,252	935,098	159,607	947,798	161,775	947,798	161,775
Maintenance Testing	91.0	12.6	78.4	128,861	27,679	128,861	27,679	128,861	27,679	128,861	27,679
Meter Reading	91.0	22.9	68.1	10,960	2,045	10,960	2,045	10,960	2,045	10,960	2,045
Chemicals	91.0	35.5	55.5	226,598	34,455	308,223	46,867	331,546	50,413	331,546	50,413
Transportation	91.0	22.9	68.1	72,821	13,587	72,821	13,587	72,821	13,587	72,821	13,587
Operating Exp. Charged to Plant	91.0	7.9	83.1	(57,715)	(13,140)	(57,715)	(13,140)	(57,715)	(13,140)	(57,715)	(13,140)
Outside Services - Other	91.0	58.0	33.0	78,976	7,140	78,976	7,140	78,976	7,140	78,976	7,140
Salaries and Wages	91.0	7.9	83.1	1,132,594	257,859	1,125,717	256,293	1,172,704	266,991	1,172,704	266,991
Office Supplies & Other Office Exp	91.0	36.6	54.4	47,836	7,130	47,836	7,130	47,836	7,130	47,836	7,130
Pension & Other Benefits	91.0	18.4	72.6	214,454	42,656	225,586	44,870	229,685	45,685	229,685	45,685
Rent	91.0	(14.7)	105.7	5,699	1,650	5,699	1,650	5,699	1,650	5,699	1,650
Insurance	91.0	(118.0)	209.0	156,422	89,568	165,952	95,025	178,396	102,150	178,396	102,150
Office Utilities	91.0	(4.6)	95.6	42,942	11,247	42,942	11,247	42,942	11,247	42,942	11,247
Miscellaneous	91.0	1.4	89.6	25,700	6,309	25,700	6,309	25,700	6,309	25,700	6,309
Corporate Allocation (CAM)	91.0	18.4	72.6	699,437	139,121	758,938	150,956	775,214	154,193	775,214	154,193
Payroll Taxes	91.0	7.9	83.1	82,770	18,844	83,435	18,996	86,724	19,745	86,724	19,745
Property Taxes	91.0	(112.6)	203.6	36,440	20,327	36,440	20,327	36,440	20,327	36,440	20,327
Utility/Commission Tax	91.0	(106.0)	197.0	32,067	17,307	32,067	17,307	38,043	20,533	59,158	31,929
Total				\$ 874,449	\$ 937,308	\$ 968,872	\$ 980,268				

Community Utilities of Pennsylvania, Inc - Water Operations

Summary of Calculation of Cash Working Capital Requirements

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

	Revenue	Expense		Expense Claim	12-Months	Expense Claim	Future	Expense Claim	Fully	Expense Claim	Fully Projected
	Lag	Lead	Net (Lead)	12-Months	Ending	Future	Test Year	Year Under	Present Rates	Year Under	Future Test
Utility Operating Expenses	Days	Days	Lag Days	Ending	7/31/2023	Test Year	7/31/2024	Present Rates	7/31/2025	Proposed Rates	7/31/2025
				7/31/2023	CWC	7/31/2024	CWC	7/31/2025	CWC	7/31/2025	Proposed Rates
											Future Test
											Year Under
											Proposed Rates
											7/31/2025
											CWC
Purchased Power	91.0	57.5	33.5	\$ 39,569	\$ 3,632	\$ 39,569	\$ 3,632	\$ 39,569	\$ 3,632	\$ 39,569	\$ 3,632
Purchased Water / Sewer	91.0	38.5	52.5	270,582	38,919	270,582	38,919	270,582	38,919	270,582	38,919
Maintenance and Repair	91.0	28.7	62.3	208,402	35,571	241,196	41,168	247,106	42,177	247,106	42,177
Maintenance Testing	91.0	12.6	78.4	39,509	8,486	39,509	8,486	39,509	8,486	39,509	8,486
Meter Reading	91.0	22.9	68.1	8,036	1,499	8,036	1,499	8,036	1,499	8,036	1,499
Chemicals	91.0	35.5	55.5	38,286	5,822	53,756	8,174	55,865	8,495	55,865	8,495
Transportation	91.0	22.9	68.1	30,928	5,770	30,928	5,770	30,928	5,770	30,928	5,770
Operating Exp. Charged to Plant	91.0	7.9	83.1	(26,207)	(5,967)	(26,207)	(5,967)	(26,207)	(5,967)	(26,207)	(5,967)
Outside Services - Other	91.0	58.0	33.0	40,020	3,618	40,020	3,618	40,020	3,618	40,020	3,618
Salaries and Wages	91.0	7.9	83.1	546,427	124,406	513,359	116,877	534,723	121,741	534,723	121,741
Office Supplies & Other Office Exp	91.0	36.6	54.4	25,708	3,832	25,708	3,832	25,708	3,832	25,708	3,832
Pension & Other Benefits	91.0	18.4	72.6	100,368	19,964	102,678	20,423	104,541	20,794	104,541	20,794
Rent	91.0	(14.7)	105.7	2,592	751	2,592	751	2,592	751	2,592	751
Insurance	91.0	(118.0)	209.0	71,137	40,733	75,455	43,206	81,113	46,446	81,113	46,446
Office Utilities	91.0	(4.6)	95.6	16,340	4,280	16,340	4,280	16,340	4,280	16,340	4,280
Miscellaneous	91.0	1.4	89.6	11,982	2,941	11,982	2,941	11,982	2,941	11,982	2,941
Corporate Allocation (CAM)	91.0	18.4	72.6	318,070	63,265	345,055	68,633	352,455	70,105	352,455	70,105
Payroll Taxes	91.0	7.9	83.1	39,811	9,064	37,936	8,637	39,432	8,977	39,432	8,977
Property Taxes	91.0	(112.6)	203.6	9,245	5,157	9,245	5,157	9,245	5,157	9,245	5,157
Utility/Commission Tax	91.0	(106.0)	197.0	13,882	7,492	13,882	7,492	15,533	8,384	25,206	13,604
Total				\$ 379,235	\$ 387,528	\$ 400,037	\$ 405,257				

Community Utilities of Pennsylvania, Inc - Sewer Operations

Summary of Calculation of Cash Working Capital Requirements

Based on Lead-Lag Study For the Twelve Months Ended July 31, 2023

	Revenue	Expense		Expense Claim	12-Months	Expense Claim	Future	Expense Claim	Fully	Expense Claim	Fully Projected
	Lag	Lead	Net (Lead)	12-Months	Ending	Future	Test Year	Year Under	Year Under	Future Test	Future Test
Utility Operating Expenses	Days	Days	Lag Days	Ending	7/31/2023	Test Year	7/31/2024	Present Rates	7/31/2025	Proposed Rates	7/31/2025
				7/31/2023	CWC	7/31/2024	CWC	7/31/2025	CWC	7/31/2025	Proposed Rates
											CWC
Purchased Power	91.0	57.5	33.5	\$ 227,308	\$ 20,863	\$ 227,308	\$ 20,863	\$ 227,308	\$ 20,863	\$ 227,308	\$ 20,863
Purchased Water / Sewer	91.0	38.5	52.5	-	-	-	-	-	-	-	-
Maintenance and Repair	91.0	28.7	62.3	537,136	91,681	693,903	118,439	700,693	119,598	700,693	119,598
Maintenance Testing	91.0	12.6	78.4	89,352	19,192	89,352	19,192	89,352	19,192	89,352	19,192
Meter Reading	91.0	22.9	68.1	2,924	545	2,924	545	2,924	545	2,924	545
Chemicals	91.0	35.5	55.5	188,313	28,634	254,468	38,693	275,681	41,919	275,681	41,919
Transportation	91.0	22.9	68.1	41,893	7,816	41,893	7,816	41,893	7,816	41,893	7,816
Operating Exp. Charged to Plant	91.0	7.9	83.1	(31,508)	(7,173)	(31,508)	(7,173)	(31,508)	(7,173)	(31,508)	(7,173)
Outside Services - Other	91.0	58.0	33.0	38,956	3,522	38,956	3,522	38,956	3,522	38,956	3,522
Salaries and Wages	91.0	7.9	83.1	586,167	133,453	612,359	139,416	637,982	145,250	637,982	145,250
Office Supplies & Other Office Exp	91.0	36.6	54.4	22,128	3,298	22,128	3,298	22,128	3,298	22,128	3,298
Pension & Other Benefits	91.0	18.4	72.6	114,086	22,692	122,908	24,447	125,144	24,892	125,144	24,892
Rent	91.0	(14.7)	105.7	3,107	900	3,107	900	3,107	900	3,107	900
Insurance	91.0	(118.0)	209.0	85,284	48,834	90,497	51,819	97,283	55,705	97,283	55,705
Office Utilities	91.0	(4.6)	95.6	26,602	6,968	26,602	6,968	26,602	6,968	26,602	6,968
Miscellaneous	91.0	1.4	89.6	13,718	3,367	13,718	3,367	13,718	3,367	13,718	3,367
Corporate Allocation (CAM)	91.0	18.4	72.6	381,366	75,855	413,883	82,323	422,759	84,088	422,759	84,088
Payroll Taxes	91.0	7.9	83.1	42,960	9,781	45,499	10,359	47,292	10,767	47,292	10,767
Property Taxes	91.0	(112.6)	203.6	27,195	15,169	27,195	15,169	27,195	15,169	27,195	15,169
Utility/Commission Tax	91.0	(106.0)	197.0	18,185	9,815	18,185	9,815	22,510	12,149	33,952	18,325
Total				\$ 495,212	\$ 549,778	\$ 568,835	\$ 575,011				

TESTIMONY VERIFICATIONS

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2023-3042804 (water)
	:	R-2023-3042805 (wastewater)
Community Utilities of Pennsylvania Inc.	:	

**TESTIMONY VERIFICATION OF
NATHANIEL SPRIGGS ON BEHALF OF
COMMUNITY UTILITIES OF PENNSYLVANIA INC.**

I, Nathaniel Spriggs, am the President of Community Utilities of Pennsylvania Inc. (“CUPA”). In such capacity, I am providing testimony on CUPA’s behalf.

I verify that I have provided the following written testimony for admission into the record and that these documents were prepared by me or under my supervision:

CUPA Statement No. 1 – Direct Testimony of Nathaniel Spriggs, President, including Exhibit No. NS-1.


I verify that the facts set forth in the testimony are true and correct to the best of my knowledge, information and belief; that if I were asked the questions contained therein today that my answers would remain the same. I understand that the statements made in my testimony are subject to the penalties at 18 Pa C.S. § 4909 related to the unsworn falsification to authorities.

Dated: April 11, 2024

Nathaniel Spriggs

Nathaniel Spriggs, President
Community Utilities of
Pennsylvania Inc.

I verify that the facts set forth in the testimony listed above are true and correct to the best of my knowledge, information and belief; that if I were asked the questions contained therein today that my answers would remain the same. I understand that the statements made in my testimony are subject to the penalties at 18 Pa C.S. § 4909 related to the unsworn falsification to authorities.

Dated: <u>April 8</u> , 2024	 Anthony Gray Director of Financial Planning & Analysis, North Operations for Corix Regulated Utilities Inc.
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**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	Docket No.	R-2023-3042804 (water)
v.	:		R-2023-3042805 (wastewater)
Community Utilities of Pennsylvania Inc.	:		

**TESTIMONY VERIFICATION OF
EMILY ANN LONG ON BEHALF OF
COMMUNITY UTILITIES OF PENNSYLVANIA INC.**


I, Emily Ann Long, am the State Operations Manager of Community Utilities of Pennsylvania Inc. (“CUPA”). I am providing testimony on CUPA’s behalf.

I verify that I have provided the following written testimony for admission into the record and that these documents were prepared by me or under my supervision:

1. CUPA Statement No. 4 – Direct Testimony of Emily Long, including Exhibit Nos. EAL-1, EAL-2, EAL-3 and Confidential Exhibits EAL-4 and EAL-5;
2. CUPA Statement No. 4-R – Rebuttal Testimony of Emily Long, including Exhibits EAL-1R and EAL-2R;
3. CUPA Statement No. 4-RJ – Rejoinder Testimony of Emily Long.

I verify that the facts set forth in the testimony are true and correct to the best of my knowledge, information and belief; that if I were asked the questions contained therein today that my answers would remain the same. I understand that the statements made in my testimony are subject to the penalties at 18 Pa C.S. § 4909 related to the unsworn falsification to authorities.

Dated: April 9, 2024



Emily Ann Long
State Operations Manager of
Community Utilities of
Pennsylvania Inc.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2023-3042804 (water)
	:	R-2023-3042805 (wastewater)
Community Utilities of Pennsylvania Inc.	:	

**TESTIMONY VERIFICATION OF
AMBER CAPWEN ON BEHALF OF
COMMUNITY UTILITIES OF PENNSYLVANIA INC.**

I, Amber Capwen, am the Capital Improvement Project Manager, Mid-Atlantic Operations, for Corix Regulated Utilities Inc. In such capacity, I am providing testimony on Community Utilities of Pennsylvania Inc.'s ("CUPA") behalf.

I verify that I have provided the following written testimony for admission into the record and that these documents were prepared by me and under my supervision:

1. CUPA Statement No. 5 – Direct Testimony of Amber Capwen;
2. CUPA Statement No. 5-R – Rebuttal Testimony of Amber Capwen, including Exhibits AMC-1R and AMC-2R.

I verify that the facts set forth in the testimony are true and correct to the best of my knowledge, information and belief; that if I were asked the questions contained therein today that my answers would remain the same. I understand that the statements made in my testimony are subject to the penalties at 18 Pa C.S. § 4909 related to the unsworn falsification to authorities.

Dated: April 11, 2024

Amber Capwen

Amber Capwen
Capital Improvement Project
Manager, Mid-Atlantic Operations,
for Corix Regulated Utilities Inc.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2023-3042804 (water)
	:	R-2023-3042805 (wastewater)
Community Utilities of Pennsylvania Inc.	:	

**TESTIMONY VERIFICATION OF
STEVEN LUBERTOZZI ON BEHALF OF
COMMUNITY UTILITIES OF PENNSYLVANIA INC.**

I, Steven Lubertozi, am the Senior Vice President of Rates, Regulatory and Legislative Affairs for Corix Infrastructure Inc. In such capacity, I am providing testimony on Community Utilities of Pennsylvania Inc.’s (“CUPA”’s) behalf.

I verify that I have provided the following written testimony for admission into the record and that these documents were prepared by me or under my supervision:

1. CUPA Statement No. 6 – Direct Testimony of Steven Lubertozi, including Attachments A to E;
2. CUPA Statement No. 6-R – Rebuttal Testimony of Steven Lubertozi;
3. CUPA Statement No. 6-RJ – Rejoinder Testimony of Steven Lubertozi.

I verify that the facts set forth in the testimony are true and correct to the best of my knowledge, information and belief; that if I were asked the questions contained therein today that

my answers would remain the same. I understand that the statements made in my testimony are subject to the penalties at 18 Pa C.S. § 4909 related to the unsworn falsification to authorities.

Dated: April 9, 2024



Steven Lubertozzi
Senior Vice President of Rates,
Regulatory and Legislative Affairs
for Corix Infrastructure Inc.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
	:	Docket No. R-2023-3042804 (water)
v.	:	R-2023-3042805 (wastewater)
	:	
Community Utilities of Pennsylvania Inc.	:	

**TESTIMONY VERIFICATION OF
SCOTT A. MILLER ON BEHALF OF
COMMUNITY UTILITIES OF PENNSYLVANIA INC.**

I, Scott A. Miller, hereby am a Certified Public Accountant and partner at Baker Tilly Municipal Advisors, LLC. In such capacity I am providing testimony on Community Utilities of Pennsylvania Inc.’s (“CUPA”) behalf.


I verify that I have provided the following written Testimony for admission into the record and that these documents were prepared by me and under my supervision:

1. CUPA Statement No. 7 – Direct Testimony of Scott Miller, including Exhibit Nos. SAM-1, SAM-2, and SAM-3;
2. CUPA Statement No. 7-R – Rebuttal Testimony of Scott A. Miller, including Exhibit Nos. SAM 2-R and SAM 3-R;
3. CUPA Statement No. 7-RJ – Rejoinder Testimony of Scott Miller, including Exhibit Nos. SAM 1-RJ (Corrected) and SAM 2-RJ (Corrected).

I verify that the facts set forth in the testimony are true and correct to the best of my knowledge, information and belief; that if I were asked the questions contained therein today that

my answers would remain the same. I understand that the statements made in my testimony are subject to the penalties at 18 Pa C.S. § 4909 related to the unsworn falsification to authorities.

Dated: April 9, 2024



Scott Miller
Certified Public Accountant

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
	:	Docket No. R-2023-3042804 (water)
v.	:	R-2023-3042805 (wastewater)
	:	
Community Utilities of Pennsylvania Inc.	:	

**TESTIMONY VERIFICATION OF
MATTHEW R. HOWARD ON BEHALF OF
COMMUNITY UTILITIES OF PENNSYLVANIA INC.**

I, Matthew R. Howard, am a Certified Rate of Return Analyst and Director at ScottMadden, Inc. In such capacity I am providing testimony on Community Utilities of Pennsylvania Inc.’s (“CUPA”) behalf.

I verify that I have provided the following written testimony for admission into the record and that these documents were prepared by me and under my supervision:

1. CUPA Statement No. 8 – Direct Testimony of Matthew R. Howard, including Schedules MRH-1 to MRH-5;
2. CUPA Statement No. 8-R – Rebuttal Testimony of Matthew R. Howard, including Exhibits MRH-1-R to MRH-4-R;
3. CUPA Statement No. 8-SR – Surrebuttal Testimony of Matthew R. Howard, including Schedules MRH-1-SR to MRH-2-SR;
4. CUPA Statement No. 8-RJ – Rejoinder Testimony of Matthew R. Howard.

I verify that the facts set forth in the testimony are true and correct to the best of my knowledge, information and belief; that if I were asked the questions contained therein today that

my answers would remain the same. I understand that the statements made in my testimony are subject to the penalties at 18 Pa C.S. § 4909 related to the unsworn falsification to authorities.

Dated: April 9, 2024


Matthew R. Howard, Director
ScottMadden, Inc.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
v.	:	Docket No. R-2023-3042804 (water)
	:	R-2023-3042805 (wastewater)
	:	
Community Utilities of Pennsylvania Inc.	:	

**TESTIMONY VERIFICATION OF
HAROLD WALKER, III ON BEHALF OF
COMMUNITY UTILITIES OF PENNSYLVANIA INC.**

I, Harold Walker, III, am Manager, Financial Studies at Gannett Fleming Valuation and Rate Consultants, LLC. In such capacity, I am providing testimony on Community Utilities of Pennsylvania Inc.’s (“CUPA”) behalf.


I verify that I have provided the following written testimony for admission into the record and that these documents were prepared by me and under my supervision:

1. CUPA Statement No. 9 – Direct Testimony of Harold Walker, including Schedules HW-1 to HW-29;
2. CUPA Statement No. 9-R – Rebuttal Testimony of Harold Walker, including Exhibit HW-1R;
3. CUPA Statement No. 9-RJ – Rejoinder Testimony of Harold Walker, including Schedule HW-1RJ.

I verify that the facts set forth in the testimony are true and correct to the best of my knowledge, information and belief; that if I were asked the questions contained therein today that

my answers would remain the same. I understand that the statements made in my testimony are subject to the penalties at 18 Pa C.S. § 4909 related to the unsworn falsification to authorities.

Dated: 4/9/2024, 2024



Harold Walker, III
Manager, Financial Studies at
Gannett Fleming Valuation and
Rate Consultants, LLC