

Docket Nos. R-2024-3047822 & R-2024-3047824

AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.

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**Payroll Expense by Category**  
**For the Twelve Months Ending December 31, 2023**

**Aqua Pennsylvania Water Operations**

	<b>Total</b>
Operations - Source of Supply	697,153
Operations - T&D	4,991,832
Operations - Treatment	7,818,952
Maintenance - Source of Supply	104,794
Maintenance - T&D	1,103,752
Maintenance - Treatment	43,292
Customer Accounting - Customer Accounting	3,051,381
A&G - A&G	13,588,533
Total Water	<u>\$ 31,399,690</u>

**Aqua Pennsylvania Wastewater Operations**

	<b>Total</b>
Operations - Collection	471,184
Operations - Pumping	235,251
Operations - Treatment & Disposal	1,708,401
Maintenance - Collection	4,301
Maintenance - Pumping	1,848
Maintenance - Treatment & Disposal	7,284
Customer Accounting - Customer Accounting	7,377
A&G - A&G	2,495,522
	<u>\$ 4,931,168</u>

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 2**

**Aqua Pennsylvania Water & Wastewater Non-Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPFTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
1	\$ 49,614	\$ 1,422	\$ 51,037
2	\$ 41,804	\$ 1,204	\$ 43,008
3	\$ 40,260	\$ 1,154	\$ 41,414
4	\$ 37,535	\$ 1,056	\$ 38,591
5	\$ 34,231	\$ 983	\$ 35,214
6	\$ 29,305	\$ 720	\$ 30,025
7	\$ 36,565	\$ 1,028	\$ 37,593
8	\$ 93,643	\$ 2,696	\$ 96,339
9	\$ 97,664	\$ 2,825	\$ 100,488
10	\$ 68,478	\$ 2,015	\$ 70,493
11	\$ 111,711	\$ 3,157	\$ 114,869
12	\$ 65,553	\$ 2,011	\$ 67,564
13	\$ 86,734	\$ 2,501	\$ 89,236
14	\$ 93,588	\$ 2,703	\$ 96,290
15	\$ 121,089	\$ 3,701	\$ 124,791
16	\$ 121,462	\$ 3,513	\$ 124,975
17	\$ 49,327	\$ 1,623	\$ 50,950
18	\$ 188,412	\$ 5,707	\$ 194,120
19	\$ 50,722	\$ 1,488	\$ 52,210
20	\$ 49,997	\$ 1,201	\$ 51,198
21	\$ 123,529	\$ 2,941	\$ 126,470
22	\$ 75,594	\$ 2,759	\$ 78,353
23	\$ 218,880	\$ 6,630	\$ 225,510
24	\$ 67,722	\$ 1,947	\$ 69,669
25	\$ 66,088	\$ 1,887	\$ 67,975
26	\$ 66,077	\$ 1,938	\$ 68,015
27	\$ 69,912	\$ 2,026	\$ 71,938
28	\$ 59,558	\$ 1,712	\$ 61,270
29	\$ 81,102	\$ 2,359	\$ 83,461
30	\$ 62,967	\$ 1,922	\$ 64,888
31	\$ 94,799	\$ 2,730	\$ 97,529
32	\$ 211,351	\$ 5,657	\$ 217,007
33	\$ 83,369	\$ 2,396	\$ 85,765
34	\$ 107,594	\$ 5,635	\$ 113,229
35	\$ 184,312	\$ 5,493	\$ 189,804
36	\$ 65,568	\$ 1,886	\$ 67,454
37	\$ 55,889	\$ 1,609	\$ 57,498
38	\$ 49,552	\$ 1,430	\$ 50,982
39	\$ 122,085	\$ 3,531	\$ 125,616
40	\$ 52,774	\$ 1,486	\$ 54,260
41	\$ 50,404	\$ 1,427	\$ 51,830

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 2**

**Aqua Pennsylvania Water & Wastewater Non-Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
42	\$ 99,696	\$ 2,828	\$ 102,524
43	\$ 50,734	\$ 1,666	\$ 52,401
44	\$ 130,307	\$ 3,984	\$ 134,291
45	\$ 96,051	\$ 2,782	\$ 98,833
46	\$ 133,353	\$ 4,269	\$ 137,622
47	\$ 86,803	\$ 2,757	\$ 89,560
48	\$ 200,375	\$ 5,972	\$ 206,347
49	\$ 117,177	\$ 2,784	\$ 119,960
50	\$ 79,682	\$ 2,245	\$ 81,927
51	\$ 232,536	\$ 7,407	\$ 239,943
52	\$ 112,875	\$ 3,265	\$ 116,140
53	\$ 143,514	\$ 4,630	\$ 148,144
54	\$ 76,834	\$ 2,266	\$ 79,100
55	\$ 40,693	\$ 1,169	\$ 41,863
56	\$ 55,558	\$ 1,456	\$ 57,015
57	\$ 119,782	\$ 3,419	\$ 123,200
58	\$ 127,118	\$ 3,677	\$ 130,794
59	\$ 111,602	\$ 3,413	\$ 115,015
60	\$ 105,587	\$ 3,056	\$ 108,643
61	\$ 94,729	\$ 2,763	\$ 97,492
62	\$ 122,969	\$ 3,627	\$ 126,596
63	\$ 166,408	\$ 4,875	\$ 171,284
64	\$ 85,600	\$ 2,708	\$ 88,308
65	\$ 304,120	\$ 13,006	\$ 317,126
66	\$ 86,443	\$ 2,592	\$ 89,035
67	\$ 68,526	\$ 1,932	\$ 70,458
68	\$ 69,681	\$ 2,888	\$ 72,569
69	\$ 81,326	\$ 2,290	\$ 83,616
70	\$ 111,215	\$ 3,155	\$ 114,370
71	\$ 72,630	\$ 2,061	\$ 74,691
72	\$ 178,865	\$ 5,237	\$ 184,102
73	\$ 279,055	\$ 9,257	\$ 288,313
74	\$ 65,497	\$ 1,847	\$ 67,344
75	\$ 56,676	\$ 1,651	\$ 58,326
76	\$ 61,383	\$ 1,765	\$ 63,148
77	\$ 175,423	\$ 5,229	\$ 180,652
78	\$ 127,765	\$ 3,715	\$ 131,480
79	\$ 121,354	\$ 3,712	\$ 125,067
80	\$ 102,119	\$ 2,953	\$ 105,072
81	\$ 132,826	\$ 4,146	\$ 136,972
82	\$ 77,786	\$ 3,001	\$ 80,787

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 2**

**Aqua Pennsylvania Water & Wastewater Non-Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPFTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
83	\$ 100,305	\$ 2,836	\$ 103,141
84	\$ 126,414	\$ 3,612	\$ 130,027
85	\$ 163,022	\$ 4,808	\$ 167,829
86	\$ 103,430	\$ 2,924	\$ 106,354
87	\$ 68,250	\$ 1,962	\$ 70,212
88	\$ 226,275	\$ (226,275)	\$ -
89	\$ 60,590	\$ 1,782	\$ 62,373
90	\$ 48,544	\$ 1,481	\$ 50,025
91	\$ 89,616	\$ 2,605	\$ 92,221
92	\$ 62,128	\$ 1,900	\$ 64,028
93	\$ 189,658	\$ 5,746	\$ 195,404
94	\$ 98,672	\$ 2,403	\$ 101,075
95	\$ 150,288	\$ 4,694	\$ 154,982
96	\$ 161,064	\$ 4,723	\$ 165,786
97	\$ 91,016	\$ 2,632	\$ 93,648
98	\$ 65,568	\$ 1,886	\$ 67,454
99	\$ 148,692	\$ 4,507	\$ 153,200
100	\$ 70,607	\$ 2,047	\$ 72,654
101	\$ 106,768	\$ 3,065	\$ 109,833
102	\$ 65,590	\$ 1,859	\$ 67,449
103	\$ 101,668	\$ 2,934	\$ 104,602
104	\$ 156,455	\$ 4,683	\$ 161,137
105	\$ 109,057	\$ 2,875	\$ 111,933
106	\$ 92,952	\$ 2,764	\$ 95,717
107	\$ 51,366	\$ 1,482	\$ 52,848
108	\$ 55,568	\$ 1,618	\$ 57,186
109	\$ 190,578	\$ 6,059	\$ 196,637
110	\$ 141,710	\$ 4,123	\$ 145,833
111	\$ 97,597	\$ 2,938	\$ 100,535
112	\$ 98,670	\$ 2,796	\$ 101,466
113	\$ 79,487	\$ 2,287	\$ 81,774
114	\$ 79,087	\$ 2,599	\$ 81,686
115	\$ 58,487	\$ 1,642	\$ 60,130
116	\$ 50,313	\$ 1,418	\$ 51,731
117	\$ 65,609	\$ 1,886	\$ 67,495
118	\$ 79,135	\$ 2,282	\$ 81,417
119	\$ 97,018	\$ 2,798	\$ 99,816
120	\$ 123,208	\$ 3,699	\$ 126,907
121	\$ 51,215	\$ 1,321	\$ 52,536
122	\$ 131,571	\$ 4,246	\$ 135,817
123	\$ 47,870	\$ 1,376	\$ 49,246

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**Schedule 2**

**Aqua Pennsylvania Water & Wastewater Non-Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPFTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
124	\$ 100,098	\$ 2,950	\$ 103,048
125	\$ 75,044	\$ 2,395	\$ 77,439
126	\$ 75,458	\$ 2,894	\$ 78,353
127	\$ 454,032	\$ 13,651	\$ 467,683
128	\$ 111,827	\$ 3,487	\$ 115,314
129	\$ 137,966	\$ 4,014	\$ 141,980
130	\$ 48,432	\$ 1,391	\$ 49,822
131	\$ 166,488	\$ 5,207	\$ 171,695
132	\$ 144,947	\$ 4,449	\$ 149,396
133	\$ 145,811	\$ 4,548	\$ 150,359
134	\$ 54,435	\$ 1,575	\$ 56,010
135	\$ 201,604	\$ 6,207	\$ 207,811
136	\$ 135,815	\$ 4,095	\$ 139,910
137	\$ 74,655	\$ 2,146	\$ 76,801
138	\$ 48,116	\$ 1,385	\$ 49,501
139	\$ 77,648	\$ 2,475	\$ 80,123
140	\$ 132,803	\$ 4,145	\$ 136,948
141	\$ 80,401	\$ 2,228	\$ 82,629
142	\$ 79,891	\$ 2,716	\$ 82,607
143	\$ 121,795	\$ 3,594	\$ 125,389
144	\$ 74,491	\$ 1,986	\$ 76,477
145	\$ 123,281	\$ 6,902	\$ 130,183
146	\$ 70,105	\$ 1,989	\$ 72,093
147	\$ 70,866	\$ 2,085	\$ 72,951
148	\$ 104,945	\$ 3,032	\$ 107,978
149	\$ 49,553	\$ 1,429	\$ 50,982
150	\$ 88,761	\$ 2,526	\$ 91,286
151	\$ 263,652	\$ 8,293	\$ 271,945
152	\$ 67,006	\$ 1,887	\$ 68,893
153	\$ 73,797	\$ 2,272	\$ 76,068
154	\$ 131,384	\$ 4,167	\$ 135,552
155	\$ 52,693	\$ 1,473	\$ 54,165
156	\$ 63,198	\$ 1,833	\$ 65,030
157	\$ 190,010	\$ 5,754	\$ 195,764
158	\$ 54,102	\$ 1,589	\$ 55,690
159	\$ 118,758	\$ 3,434	\$ 122,191
160	\$ 57,474	\$ 1,682	\$ 59,157
161	\$ 144,377	\$ 4,498	\$ 148,875
162	\$ 100,115	\$ 2,949	\$ 103,064
163	\$ 69,570	\$ 2,089	\$ 71,659
164	\$ 159,198	\$ 4,585	\$ 163,783

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 2**

**Aqua Pennsylvania Water & Wastewater Non-Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
165	\$ 53,823	\$ 1,768	\$ 55,590
166	\$ 62,924	\$ 1,809	\$ 64,733
167	\$ 204,642	\$ 10,105	\$ 214,747
168	\$ 116,361	\$ 3,445	\$ 119,806
169	\$ 149,338	\$ 4,343	\$ 153,682
170	\$ 172,841	\$ 4,556	\$ 177,397
171	\$ 69,767	\$ 1,732	\$ 71,499
172	\$ 128,341	\$ 3,926	\$ 132,267
173	\$ 131,686	\$ 3,732	\$ 135,418
174	\$ 93,430	\$ 2,774	\$ 96,203
175	\$ 103,437	\$ 3,089	\$ 106,526
176	\$ 99,744	\$ 2,876	\$ 102,620
177	\$ 152,681	\$ 4,475	\$ 157,156
178	\$ 38,818	\$ 1,093	\$ 39,911
179	\$ 85,012	\$ 2,441	\$ 87,453
180	\$ 77,326	\$ 2,185	\$ 79,512
181	\$ 125,490	\$ 3,626	\$ 129,115
182	\$ 56,304	\$ 1,633	\$ 57,937
183	\$ 164,584	\$ 4,699	\$ 169,283
184	\$ 143,777	\$ 4,487	\$ 148,264
185	\$ 82,325	\$ 2,321	\$ 84,646
186	\$ 160,852	\$ 5,191	\$ 166,043
187	\$ 107,837	\$ 3,359	\$ 111,196
188	\$ 67,243	\$ 1,736	\$ 68,979
189	\$ 44,836	\$ 1,133	\$ 45,968
190	\$ 70,652	\$ 2,100	\$ 72,752
191	\$ 68,999	\$ 1,942	\$ 70,941
192	\$ 58,791	\$ 1,413	\$ 60,204
193	\$ 95,546	\$ 2,810	\$ 98,356
194	\$ 102,153	\$ 2,564	\$ 104,716
195	\$ 48,948	\$ 1,407	\$ 50,355
196	\$ 44,035	\$ 1,266	\$ 45,301
197	\$ 69,520	\$ 1,793	\$ 71,313
198	\$ 74,780	\$ 2,147	\$ 76,927
199	\$ 54,402	\$ 1,569	\$ 55,971
200	\$ 122,085	\$ 3,531	\$ 125,616
201	\$ 66,893	\$ 1,945	\$ 68,839
202	\$ 75,864	\$ 2,228	\$ 78,092
203	\$ 76,765	\$ 2,242	\$ 79,007
204	\$ 96,397	\$ 2,499	\$ 98,895
205	\$ 176,313	\$ 5,168	\$ 181,481

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 2**

**Aqua Pennsylvania Water & Wastewater Non-Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
206	\$ 84,550	\$ 2,439	\$ 86,988
207	\$ 102,594	\$ 3,036	\$ 105,630
208	\$ 151,064	\$ 4,393	\$ 155,457
209	\$ 66,315	\$ 1,961	\$ 68,276
210	\$ 72,859	\$ 2,115	\$ 74,974
211	\$ 81,198	\$ 2,341	\$ 83,540
212	\$ 139,332	\$ 4,052	\$ 143,384
213	\$ 196,932	\$ 5,769	\$ 202,701
214	\$ 139,757	\$ 4,064	\$ 143,821
215	\$ 204,296	\$ (204,296)	\$ -
216	\$ 79,782	\$ 1,683	\$ 81,465
217	\$ 119,200	\$ 3,447	\$ 122,648
218	\$ -	\$ 115,314	\$ 115,314
219	\$ -	\$ 227,371	\$ 227,371
220	\$ -	\$ 160,546	\$ 160,546
221	\$ -	\$ 85,523	\$ 85,523
222	\$ -	\$ 94,887	\$ 94,887
223	\$ -	\$ 96,980	\$ 96,980
224	\$ -	\$ 106,940	\$ 106,940
225	\$ -	\$ 49,976	\$ 49,976
226	\$ -	\$ 139,260	\$ 139,260
227	\$ -	\$ 86,086	\$ 86,086
228	\$ -	\$ 86,086	\$ 86,086
229	\$ -	\$ 74,854	\$ 74,854
230	\$ -	\$ 82,234	\$ 82,234
231	\$ 44,229	\$ 925	\$ 45,154
232	\$ 8,060	\$ -	\$ 8,060
233	\$ 8,060	\$ -	\$ 8,060
234	\$ 8,060	\$ -	\$ 8,060
235	\$ 8,060	\$ -	\$ 8,060
236	\$ 8,060	\$ -	\$ 8,060
237	\$ 8,060	\$ -	\$ 8,060
238	\$ 8,060	\$ -	\$ 8,060
239	\$ 8,060	\$ -	\$ 8,060
240	\$ 8,060	\$ -	\$ 8,060
241	\$ 8,060	\$ -	\$ 8,060
242	\$ 8,060	\$ -	\$ 8,060
243	\$ 8,060	\$ -	\$ 8,060
244	\$ 8,060	\$ -	\$ 8,060
245	\$ 8,060	\$ -	\$ 8,060
246	\$ 8,060	\$ -	\$ 8,060

**Aqua Pennsylvania Water & Wastewater Non-Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPFTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
247	\$ 8,060	\$ -	\$ 8,060
248	\$ 8,060	\$ -	\$ 8,060
249	\$ 8,060	\$ -	\$ 8,060
250	\$ 8,060	\$ -	\$ 8,060
251	\$ 8,060	\$ -	\$ 8,060
252	\$ 8,060	\$ -	\$ 8,060
253	\$ 8,060	\$ -	\$ 8,060
254	\$ 8,060	\$ -	\$ 8,060
255	\$ 8,060	\$ -	\$ 8,060
256	\$ 8,060	\$ -	\$ 8,060
257	\$ 10,949	\$ -	\$ 10,949
258	\$ 8,060	\$ -	\$ 8,060
259	\$ 8,060	\$ -	\$ 8,060
260	\$ 8,060	\$ -	\$ 8,060
261	\$ 8,060	\$ -	\$ 8,060
262	\$ 8,060	\$ -	\$ 8,060
263	\$ 8,060	\$ -	\$ 8,060
264	\$ 8,548	\$ -	\$ 8,548
265	\$ 8,060	\$ -	\$ 8,060
266	\$ 8,060	\$ -	\$ 8,060
	\$ 22,712,356	\$ 1,637,738	\$ 24,350,094

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 3**

**Aqua Pennsylvania Water & Wastewater Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
267	\$ 119,327	\$ 3,321	\$ 122,648
268	\$ 84,567	\$ 4,488	\$ 89,055
269	\$ 158,593	\$ 4,523	\$ 163,116
270	\$ 78,633	\$ 2,099	\$ 80,732
271	\$ 127,769	\$ 3,629	\$ 131,399
272	\$ 89,720	\$ 2,487	\$ 92,207
273	\$ 71,312	\$ 1,279	\$ 72,592
274	\$ 113,635	\$ 3,144	\$ 116,779
275	\$ 64,315	\$ 1,145	\$ 65,460
276	\$ 98,798	\$ 2,580	\$ 101,378
277	\$ 57,325	\$ 1,507	\$ 58,832
278	\$ 72,667	\$ 4,221	\$ 76,888
279	\$ 88,041	\$ 2,438	\$ 90,479
280	\$ 89,706	\$ 2,486	\$ 92,192
281	\$ 116,354	\$ 3,231	\$ 119,585
282	\$ 72,169	\$ 1,337	\$ 73,506
283	\$ 93,256	\$ 2,591	\$ 95,848
284	\$ 74,377	\$ 4,317	\$ 78,694
285	\$ 82,671	\$ 2,313	\$ 84,984
286	\$ 56,352	\$ 1,254	\$ 57,607
287	\$ 110,270	\$ 3,086	\$ 113,356
288	\$ 156,762	\$ 4,469	\$ 161,231
289	\$ 53,944	\$ 987	\$ 54,931
290	\$ 73,058	\$ 1,267	\$ 74,325
291	\$ 80,307	\$ 4,604	\$ 84,911
292	\$ 117,915	\$ 3,263	\$ 121,178
293	\$ 123,078	\$ 3,450	\$ 126,528
294	\$ 87,922	\$ 5,119	\$ 93,041
295	\$ 54,805	\$ 1,012	\$ 55,818
296	\$ 89,715	\$ 4,081	\$ 93,796
297	\$ 109,755	\$ 6,009	\$ 115,764
298	\$ 91,314	\$ 2,535	\$ 93,849
299	\$ 134,723	\$ 3,830	\$ 138,553
300	\$ 155,892	\$ 4,421	\$ 160,313
301	\$ 113,767	\$ 3,203	\$ 116,969
302	\$ 143,136	\$ 4,043	\$ 147,179
303	\$ 72,311	\$ 1,282	\$ 73,592
304	\$ 125,752	\$ 3,496	\$ 129,248
305	\$ 107,018	\$ 3,022	\$ 110,040
306	\$ 87,168	\$ 2,387	\$ 89,555
307	\$ 118,057	\$ 3,314	\$ 121,371

Aqua Pennsylvania Water & Wastewater Union Payroll Detail  
 For the Twelve Months Ending December 31, 2024 and 2025

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
308	\$ 106,197	\$ 2,977	\$ 109,174
309	\$ 114,146	\$ 3,151	\$ 117,297
310	\$ 90,939	\$ 4,122	\$ 95,061
311	\$ 91,275	\$ 4,964	\$ 96,239
312	\$ 79,239	\$ 2,083	\$ 81,321
313	\$ 88,948	\$ 2,465	\$ 91,412
314	\$ 108,130	\$ 2,996	\$ 111,127
315	\$ 75,377	\$ 1,983	\$ 77,360
316	\$ 90,366	\$ 2,540	\$ 92,906
317	\$ 112,518	\$ 3,176	\$ 115,694
318	\$ 85,188	\$ 2,381	\$ 87,569
319	\$ 90,922	\$ 2,516	\$ 93,437
320	\$ 109,879	\$ 3,128	\$ 113,006
321	\$ 97,259	\$ 5,198	\$ 102,457
322	\$ 74,809	\$ 1,321	\$ 76,130
323	\$ 108,923	\$ 3,006	\$ 111,929
324	\$ 105,602	\$ 2,992	\$ 108,594
325	\$ 117,691	\$ 3,255	\$ 120,946
326	\$ 85,357	\$ 3,931	\$ 89,288
327	\$ 84,845	\$ 4,503	\$ 89,348
328	\$ 105,722	\$ 2,959	\$ 108,681
329	\$ 90,529	\$ 4,106	\$ 94,634
330	\$ 99,605	\$ 4,386	\$ 103,991
331	\$ 70,153	\$ 1,809	\$ 71,961
332	\$ 125,862	\$ 3,588	\$ 129,450
333	\$ 149,890	\$ 4,243	\$ 154,133
334	\$ 103,005	\$ 2,914	\$ 105,919
335	\$ 120,645	\$ 3,432	\$ 124,076
336	\$ 96,401	\$ 2,685	\$ 99,086
337	\$ 87,899	\$ 2,461	\$ 90,360
338	\$ 121,309	\$ 3,361	\$ 124,670
339	\$ 113,985	\$ 3,196	\$ 117,182
340	\$ 79,878	\$ 4,505	\$ 84,383
341	\$ 116,759	\$ 3,228	\$ 119,987
342	\$ 86,128	\$ 2,381	\$ 88,509
343	\$ 106,633	\$ 4,547	\$ 111,180
344	\$ 134,447	\$ 3,845	\$ 138,291
345	\$ 79,293	\$ 2,071	\$ 81,363
346	\$ 88,900	\$ 4,702	\$ 93,602
347	\$ 105,926	\$ 2,910	\$ 108,836
348	\$ 102,433	\$ 2,870	\$ 105,303

Aqua Pennsylvania Water & Wastewater Union Payroll Detail  
 For the Twelve Months Ending December 31, 2024 and 2025

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
349	\$ 91,718	\$ 2,576	\$ 94,293
350	\$ 77,957	\$ 1,388	\$ 79,345
351	\$ 104,399	\$ 2,865	\$ 107,264
352	\$ 107,943	\$ 4,589	\$ 112,532
353	\$ 109,909	\$ 3,035	\$ 112,944
354	\$ 92,106	\$ 2,557	\$ 94,664
355	\$ 128,307	\$ 3,625	\$ 131,932
356	\$ 94,832	\$ 2,634	\$ 97,467
357	\$ 52,389	\$ 968	\$ 53,358
358	\$ 70,741	\$ 1,316	\$ 72,058
359	\$ 114,466	\$ 4,789	\$ 119,254
360	\$ 104,264	\$ 2,913	\$ 107,177
361	\$ 113,426	\$ 3,203	\$ 116,629
362	\$ 97,562	\$ 2,719	\$ 100,281
363	\$ 92,178	\$ 2,554	\$ 94,732
364	\$ 69,174	\$ 1,546	\$ 70,720
365	\$ 103,438	\$ 2,896	\$ 106,334
366	\$ 104,147	\$ 2,906	\$ 107,053
367	\$ 81,579	\$ 2,187	\$ 83,766
368	\$ 90,179	\$ 2,500	\$ 92,679
369	\$ 122,023	\$ 3,449	\$ 125,471
370	\$ 126,204	\$ 3,533	\$ 129,737
371	\$ 75,446	\$ 2,040	\$ 77,486
372	\$ 50,538	\$ 928	\$ 51,465
373	\$ 113,333	\$ 3,177	\$ 116,511
374	\$ 62,775	\$ 1,424	\$ 64,199
375	\$ 116,308	\$ 3,216	\$ 119,523
376	\$ 135,662	\$ 3,842	\$ 139,504
377	\$ 118,207	\$ 3,271	\$ 121,479
378	\$ 82,821	\$ 2,317	\$ 85,138
379	\$ 139,090	\$ 3,943	\$ 143,033
380	\$ 83,656	\$ 2,241	\$ 85,897
381	\$ 97,476	\$ 2,718	\$ 100,194
382	\$ 72,660	\$ 1,637	\$ 74,297
383	\$ 107,379	\$ 3,006	\$ 110,385
384	\$ 126,191	\$ 3,570	\$ 129,761
385	\$ 127,958	\$ 3,663	\$ 131,621
386	\$ 85,960	\$ 2,376	\$ 88,336
387	\$ 125,745	\$ 3,564	\$ 129,310
388	\$ 97,674	\$ 2,718	\$ 100,391
389	\$ 101,113	\$ 2,857	\$ 103,970

Aqua Pennsylvania Water & Wastewater Union Payroll Detail  
 For the Twelve Months Ending December 31, 2024 and 2025

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
390	\$ 147,701	\$ 4,224	\$ 151,925
391	\$ 77,385	\$ 4,446	\$ 81,831
392	\$ 56,616	\$ 1,061	\$ 57,677
393	\$ 116,909	\$ 3,294	\$ 120,203
394	\$ 87,839	\$ 5,114	\$ 92,953
395	\$ 112,361	\$ 3,118	\$ 115,478
396	\$ 90,453	\$ 2,419	\$ 92,872
397	\$ 96,319	\$ 2,548	\$ 98,867
398	\$ 145,252	\$ 4,127	\$ 149,379
399	\$ 119,122	\$ 3,297	\$ 122,419
400	\$ 84,141	\$ 1,935	\$ 86,076
401	\$ 116,360	\$ 3,280	\$ 119,640
402	\$ 119,758	\$ 3,316	\$ 123,074
403	\$ 99,450	\$ 5,709	\$ 105,159
404	\$ 77,410	\$ 1,406	\$ 78,815
405	\$ 113,321	\$ 3,224	\$ 116,545
406	\$ 115,463	\$ 3,246	\$ 118,710
407	\$ 112,283	\$ 3,181	\$ 115,464
408	\$ 101,326	\$ 2,872	\$ 104,199
409	\$ 87,089	\$ 2,405	\$ 89,494
410	\$ 89,988	\$ 2,495	\$ 92,484
411	\$ 88,479	\$ 4,060	\$ 92,539
412	\$ 86,587	\$ 2,311	\$ 88,898
413	\$ 116,844	\$ 3,304	\$ 120,148
414	\$ 84,048	\$ 2,234	\$ 86,281
415	\$ 117,089	\$ 4,856	\$ 121,946
416	\$ 53,471	\$ 1,201	\$ 54,672
417	\$ 55,890	\$ 1,245	\$ 57,134
418	\$ 112,227	\$ 3,095	\$ 115,321
419	\$ 74,929	\$ 1,935	\$ 76,864
420	\$ 59,582	\$ 1,537	\$ 61,119
421	\$ 110,474	\$ 3,044	\$ 113,518
422	\$ 128,083	\$ 3,574	\$ 131,657
423	\$ 114,885	\$ 3,173	\$ 118,057
424	\$ 92,503	\$ 2,600	\$ 95,104
425	\$ 87,032	\$ 2,333	\$ 89,364
426	\$ 86,329	\$ 2,387	\$ 88,716
427	\$ 51,706	\$ 1,155	\$ 52,861
428	\$ 92,286	\$ 2,490	\$ 94,777
429	\$ 84,601	\$ 2,243	\$ 86,845
430	\$ 78,638	\$ 1,444	\$ 80,083

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 3**

**Aqua Pennsylvania Water & Wastewater Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
431	\$ 92,132	\$ 2,559	\$ 94,691
432	\$ 91,440	\$ 2,443	\$ 93,883
433	\$ 104,363	\$ 2,864	\$ 107,226
434	\$ 132,376	\$ 3,700	\$ 136,076
435	\$ 110,689	\$ 3,049	\$ 113,738
436	\$ 119,718	\$ 3,380	\$ 123,098
437	\$ 93,999	\$ 2,637	\$ 96,636
438	\$ 114,217	\$ 3,226	\$ 117,443
439	\$ 90,290	\$ 4,102	\$ 94,392
440	\$ 109,404	\$ 3,067	\$ 112,470
441	\$ 73,980	\$ 2,004	\$ 75,984
442	\$ 132,965	\$ 5,283	\$ 138,248
443	\$ 61,277	\$ 1,623	\$ 62,900
444	\$ 83,973	\$ 2,189	\$ 86,163
445	\$ 93,157	\$ 2,589	\$ 95,747
446	\$ 88,594	\$ 2,363	\$ 90,957
447	\$ 84,377	\$ 4,698	\$ 89,074
448	\$ 109,585	\$ 6,035	\$ 115,621
449	\$ 84,839	\$ 2,277	\$ 87,116
450	\$ 85,658	\$ 3,934	\$ 89,592
451	\$ 118,687	\$ 3,298	\$ 121,986
452	\$ 120,882	\$ 3,412	\$ 124,295
453	\$ 104,512	\$ 2,959	\$ 107,472
454	\$ 54,559	\$ 1,229	\$ 55,788
455	\$ 82,977	\$ 2,292	\$ 85,269
456	\$ 145,162	\$ 4,124	\$ 149,286
457	\$ 95,261	\$ 2,665	\$ 97,926
458	\$ 95,413	\$ 2,601	\$ 98,014
459	\$ 89,271	\$ 2,503	\$ 91,775
460	\$ 84,752	\$ 4,932	\$ 89,685
461	\$ 96,748	\$ 4,225	\$ 100,972
462	\$ 84,901	\$ 4,792	\$ 89,693
463	\$ 81,103	\$ 2,155	\$ 83,258
464	\$ 103,284	\$ 2,841	\$ 106,125
465	\$ 100,961	\$ 4,423	\$ 105,384
466	\$ 76,892	\$ 1,407	\$ 78,299
467	\$ 94,674	\$ 2,579	\$ 97,253
468	\$ 93,927	\$ 2,606	\$ 96,533
469	\$ 91,297	\$ 2,534	\$ 93,832
470	\$ 85,580	\$ 2,397	\$ 87,976
471	\$ 114,975	\$ 3,183	\$ 118,158

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 3**

**Aqua Pennsylvania Water & Wastewater Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
472	\$ 114,477	\$ 3,165	\$ 117,642
473	\$ 87,074	\$ 2,318	\$ 89,392
474	\$ 140,885	\$ 3,976	\$ 144,861
475	\$ 107,746	\$ 3,022	\$ 110,769
476	\$ 103,938	\$ 5,894	\$ 109,831
477	\$ 138,302	\$ 3,920	\$ 142,223
478	\$ 138,224	\$ 3,858	\$ 142,082
479	\$ 108,001	\$ 3,028	\$ 111,029
480	\$ 127,159	\$ 3,607	\$ 130,766
481	\$ 111,711	\$ 4,660	\$ 116,371
482	\$ 72,113	\$ 4,184	\$ 76,297
483	\$ 96,507	\$ 5,468	\$ 101,974
484	\$ 116,273	\$ 3,268	\$ 119,541
485	\$ 86,648	\$ 2,396	\$ 89,045
486	\$ 123,013	\$ 3,476	\$ 126,488
487	\$ 87,586	\$ 2,333	\$ 89,919
488	\$ 113,953	\$ 3,192	\$ 117,145
489	\$ 147,795	\$ 4,245	\$ 152,040
490	\$ 109,695	\$ 3,082	\$ 112,776
491	\$ 74,920	\$ 1,926	\$ 76,846
492	\$ 151,995	\$ 4,277	\$ 156,272
493	\$ 128,321	\$ 3,625	\$ 131,946
494	\$ 96,564	\$ 2,681	\$ 99,245
495	\$ 111,992	\$ 3,133	\$ 115,126
496	\$ 109,438	\$ 2,989	\$ 112,426
497	\$ 96,527	\$ 2,673	\$ 99,200
498	\$ 111,619	\$ 3,094	\$ 114,713
499	\$ 84,561	\$ 2,242	\$ 86,803
500	\$ 84,104	\$ 2,350	\$ 86,454
501	\$ 86,052	\$ 2,407	\$ 88,459
502	\$ 117,716	\$ 3,260	\$ 120,976
503	\$ 77,633	\$ 1,402	\$ 79,034
504	\$ 82,413	\$ 2,303	\$ 84,716
505	\$ 108,260	\$ 2,983	\$ 111,243
506	\$ 80,481	\$ 2,174	\$ 82,656
507	\$ 113,203	\$ 6,155	\$ 119,358
508	\$ 73,552	\$ 1,947	\$ 75,499
509	\$ 118,759	\$ 3,389	\$ 122,148
510	\$ 130,252	\$ 3,734	\$ 133,985
511	\$ 102,217	\$ 2,858	\$ 105,075
512	\$ 121,235	\$ 3,359	\$ 124,594

Aqua Pennsylvania Water & Wastewater Union Payroll Detail  
 For the Twelve Months Ending December 31, 2024 and 2025

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
513	\$ 93,853	\$ 4,205	\$ 98,058
514	\$ 101,101	\$ 2,825	\$ 103,926
515	\$ 121,510	\$ 3,440	\$ 124,950
516	\$ 87,370	\$ 2,418	\$ 89,788
517	\$ 86,363	\$ 2,388	\$ 88,751
518	\$ 110,873	\$ 3,115	\$ 113,988
519	\$ 82,032	\$ 2,201	\$ 84,233
520	\$ 101,774	\$ 2,883	\$ 104,658
521	\$ 96,134	\$ 4,248	\$ 100,382
522	\$ 126,967	\$ 3,533	\$ 130,501
523	\$ 90,772	\$ 2,555	\$ 93,327
524	\$ 131,714	\$ 3,740	\$ 135,454
525	\$ 89,722	\$ 4,858	\$ 94,580
526	\$ 125,297	\$ 3,478	\$ 128,775
527	\$ 96,478	\$ 5,622	\$ 102,100
528	\$ 87,005	\$ 4,530	\$ 91,535
529	\$ 127,499	\$ 3,557	\$ 131,056
530	\$ 137,729	\$ 3,883	\$ 141,612
531	\$ 89,646	\$ 2,078	\$ 91,724
532	\$ 94,794	\$ 2,588	\$ 97,382
533	\$ 88,097	\$ 2,468	\$ 90,565
534	\$ 83,111	\$ 2,323	\$ 85,433
535	\$ 63,074	\$ 1,637	\$ 64,711
536	\$ 155,130	\$ 4,367	\$ 159,497
537	\$ 132,494	\$ 3,690	\$ 136,184
538	\$ 71,699	\$ 4,163	\$ 75,861
539	\$ 110,011	\$ 3,030	\$ 113,041
540	\$ 118,164	\$ 3,274	\$ 121,438
541	\$ 111,948	\$ 3,182	\$ 115,131
542	\$ 108,533	\$ 3,089	\$ 111,622
543	\$ 82,744	\$ 2,315	\$ 85,059
544	\$ 86,584	\$ 2,423	\$ 89,007
545	\$ 111,931	\$ 3,086	\$ 115,017
546	\$ 116,805	\$ 3,229	\$ 120,034
547	\$ 91,382	\$ 2,532	\$ 93,913
548	\$ 123,639	\$ 3,479	\$ 127,118
549	\$ 98,093	\$ 2,754	\$ 100,848
550	\$ 86,945	\$ 2,401	\$ 89,346
551	\$ 83,369	\$ 4,423	\$ 87,792
552	\$ 60,707	\$ 1,370	\$ 62,077
553	\$ 96,665	\$ 2,694	\$ 99,359

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 3**

**Aqua Pennsylvania Water & Wastewater Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
554	\$ 121,586	\$ 3,461	\$ 125,047
555	\$ 77,956	\$ 1,430	\$ 79,386
556	\$ 87,108	\$ 2,307	\$ 89,415
557	\$ 176,270	\$ 5,024	\$ 181,294
558	\$ 84,329	\$ 2,359	\$ 86,688
559	\$ 83,330	\$ 2,205	\$ 85,536
560	\$ 112,302	\$ 3,097	\$ 115,399
561	\$ 68,638	\$ 1,764	\$ 70,403
562	\$ 86,420	\$ 2,425	\$ 88,846
563	\$ 73,689	\$ 1,338	\$ 75,028
564	\$ 126,347	\$ 3,564	\$ 129,912
565	\$ 121,303	\$ 3,450	\$ 124,753
566	\$ 120,614	\$ 3,348	\$ 123,963
567	\$ 123,375	\$ 3,499	\$ 126,873
568	\$ 113,027	\$ 3,170	\$ 116,197
569	\$ 89,842	\$ 2,521	\$ 92,363
570	\$ 76,063	\$ 4,249	\$ 80,313
571	\$ 119,487	\$ 3,344	\$ 122,831
572	\$ 113,060	\$ 3,153	\$ 116,213
573	\$ 84,769	\$ 2,344	\$ 87,113
574	\$ 125,229	\$ 3,533	\$ 128,763
575	\$ 89,821	\$ 2,494	\$ 92,315
576	\$ 139,912	\$ 3,966	\$ 143,878
577	\$ 74,552	\$ 4,332	\$ 78,884
578	\$ 63,982	\$ 1,660	\$ 65,642
579	\$ 91,196	\$ 2,542	\$ 93,738
580	\$ 61,514	\$ 1,109	\$ 62,623
581	\$ 116,009	\$ 6,376	\$ 122,385
582	\$ 103,239	\$ 2,892	\$ 106,132
583	\$ 54,383	\$ 1,224	\$ 55,607
584	\$ 122,009	\$ 3,438	\$ 125,448
585	\$ 78,516	\$ 4,565	\$ 83,081
586	\$ 92,038	\$ 5,201	\$ 97,239
587	\$ 76,358	\$ 2,006	\$ 78,364
588	\$ 94,137	\$ 4,192	\$ 98,329
589	\$ 80,038	\$ 4,600	\$ 84,639
590	\$ 125,761	\$ 3,543	\$ 129,305
591	\$ 80,370	\$ 2,143	\$ 82,513
592	\$ 108,302	\$ 6,144	\$ 114,445
593	\$ 109,838	\$ 3,024	\$ 112,863
594	\$ 80,471	\$ 4,646	\$ 85,118

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 3**

**Aqua Pennsylvania Water & Wastewater Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
595	\$ 126,446	\$ 3,579	\$ 130,024
596	\$ 63,477	\$ 1,442	\$ 64,919
597	\$ 102,336	\$ 2,867	\$ 105,203
598	\$ 53,203	\$ 971	\$ 54,174
599	\$ 82,587	\$ 4,381	\$ 86,968
600	\$ 96,382	\$ 2,664	\$ 99,046
601	\$ 93,767	\$ 2,605	\$ 96,372
602	\$ 86,407	\$ 4,588	\$ 90,995
603	\$ 86,061	\$ 2,379	\$ 88,440
604	\$ 100,730	\$ 2,744	\$ 103,474
605	\$ 147,994	\$ 4,213	\$ 152,208
606	\$ 112,536	\$ 3,154	\$ 115,689
607	\$ 79,874	\$ 2,102	\$ 81,976
608	\$ 85,686	\$ 2,396	\$ 88,082
609	\$ 161,487	\$ 4,586	\$ 166,073
610	\$ 81,928	\$ 2,295	\$ 84,224
611	\$ 88,750	\$ 4,694	\$ 93,444
612	\$ 60,846	\$ 1,130	\$ 61,975
613	\$ 101,717	\$ 2,815	\$ 104,531
614	\$ 96,079	\$ 2,620	\$ 98,699
615	\$ 83,692	\$ 2,304	\$ 85,996
616	\$ 102,629	\$ 2,784	\$ 105,413
617	\$ 126,773	\$ 3,522	\$ 130,295
618	\$ 79,344	\$ 1,392	\$ 80,736
619	\$ 61,781	\$ 1,148	\$ 62,929
620	\$ 100,847	\$ 2,766	\$ 103,613
621	\$ 87,571	\$ 2,333	\$ 89,904
622	\$ 104,512	\$ 2,868	\$ 107,380
623	\$ 138,274	\$ 3,919	\$ 142,193
624	\$ 98,274	\$ 2,732	\$ 101,005
625	\$ 91,309	\$ 2,534	\$ 93,843
626	\$ 66,305	\$ 1,216	\$ 67,521
627	\$ 101,929	\$ 2,850	\$ 104,779
628	\$ 133,698	\$ 3,793	\$ 137,491
629	\$ 99,572	\$ 5,432	\$ 105,004
630	\$ 82,345	\$ 2,264	\$ 84,609
631	\$ 72,172	\$ 1,268	\$ 73,440
632	\$ 87,454	\$ 4,944	\$ 92,398
633	\$ 92,767	\$ 5,030	\$ 97,797
634	\$ 73,024	\$ 1,276	\$ 74,300
635	\$ 80,847	\$ 1,511	\$ 82,358

**AQUA PENNSYLVANIA, INC. & AQUA PENNSYLVANIA WASTEWATER, INC.**  
**Exhibit 2**

**Schedule 3**

**Aqua Pennsylvania Water & Wastewater Union Payroll Detail**  
**For the Twelve Months Ending December 31, 2024 and 2025**

Ref No.	Future Test Year 12/31/2024	Adjustment FPPTY Salaries	Fully Projected Future Test Year 12/31/2025
(1)	(2)	(3)	(4)
636	\$ 145,971	\$ 4,137	\$ 150,108
637	\$ 67,018	\$ 1,126	\$ 68,144
638	\$ 110,452	\$ 3,102	\$ 113,554
639	\$ 78,802	\$ 2,069	\$ 80,872
640	\$ 78,227	\$ 2,087	\$ 80,314
641	\$ 74,904	\$ 1,987	\$ 76,892
642	\$ 115,586	\$ 3,292	\$ 118,878
643	\$ 95,729	\$ 2,702	\$ 98,430
644	\$ 91,229	\$ 2,555	\$ 93,784
645	\$ 80,642	\$ 2,257	\$ 82,899
646	\$ 99,851	\$ 2,837	\$ 102,688
647	\$ 84,858	\$ 2,387	\$ 87,245
648	\$ 105,129	\$ 2,977	\$ 108,106
649	\$ 109,709	\$ 3,124	\$ 112,833
650	\$ 99,428	\$ 2,824	\$ 102,252
651	\$ -	\$ 83,248	\$ 83,248
652	\$ -	\$ 83,248	\$ 83,248
653	\$ 60,976	\$ 1,380	\$ 62,356
654	\$ 53,450	\$ 1,397	\$ 54,848
	\$ 38,108,524	\$ 1,334,184	\$ 39,442,708

Payroll Increase Assumptions

Location	Union Code	FTY		FPFTY	
		Effective Date	Increase %	Effective Date	Increase %
All	Non-Union	4/1/2024	3.2500%	4/1/2025	3.2500%
Shenango, PA	285-WS	5/1/2024	1.0000%	5/1/2025	1.0000%
Shenango, PA	285-BS	5/1/2024	3.0000%	5/1/2025	3.0000%
Roaring Creek, PA	334	5/24/2024	2.2000%	5/24/2025	2.2000%
Susquehanna, PA	563	8/15/2024	2.2000%	8/15/2025	2.2000%
White Haven, PA	IUOE542-WH	4/1/2024	2.6000%	4/1/2025	2.6000%
Southeastern PA	Op Eng SEPA	10/1/2024	3.2500%	10/1/2025	3.0000%
Media Wastewater, PA	Op Eng LWWC	11/1/2024	3.2500%	11/1/2025	3.0000%
Limerick and Superior PA	542- LCS	4/1/2024	3.0000%	4/1/2025	3.0000%

**AQUA PENNSYLVANIA WASTEWATER, INC.**  
**North Heidelberg Wastewater Costs**  
**5550M00038**  
**Journal Entry**

Accounting Unit	Account Number	Description	Amount	
			Debit	Credit
P5550201	114000	U Plant Acq Adj		600,038.00
P5550201	300000	PPE-Utility Plant in Service	1,611,073.91	
P5550201	104000	Utility Plant Purchased/Sold		1,011,035.91
<b>Total</b>			<b>1,611,073.91</b>	<b>1,611,073.91</b>



January 2, 2024

**VIA E-FILING**

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

Re: Docket No. M-2018-2645983  
Pa. P.U.C. v. North Heidelberg Sewer Company

Docket No. I-2018-3001161  
Section 529 Investigation – North Heidelberg Sewer Company

Dear Secretary Chiavetta:

Pursuant to the Commission's Statement Policy relating to water and wastewater system acquisitions at 52 Pa. Code § 69.721(f) enclosed is a copy of the original plant-in-service valuation of the wastewater system assets acquired from the North Heidelberg Sewer Company on March 31, 2023. Aqua Pennsylvania Wastewater, Inc. is also serving these documents to the Bureau of Technical Utility Services.

Should you have any questions regarding this filing, please contact me at (610) 520-6359.

Sincerely,

A handwritten signature in blue ink that reads "Erin Feeney".

Erin M. Feeney  
Manager of Rates  
Aqua Pennsylvania, Inc.

Enclosures  
cc: Certificate of Service

**BEFORE THE**  
**PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pa. P.U.C. v. North Heidelberg Sewer Company	:	Docket No. M-2018-2645983
	:	
	:	
Section 529 Investigation – North Heidelberg Sewer Company	:	Docket No. I-2018-3001161
	:	

**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served a true copy of the following document, the original cost plant-in-service valuation, in accordance with the requirements of 52 Pa. Code § 1.54 upon the person(s) and in the manner indicated below:

**VIA EMAIL**

Christine Hoover, Esq.  
Office of Consumer Advocate  
email to: [choover@paoca.org](mailto:choover@paoca.org)

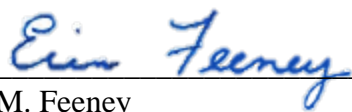
NazAarah Sabree  
Office of Small Business Advocate  
email to: [nsabree@pa.gov](mailto:nsabree@pa.gov)

Richard Kanaskie, Director  
Bureau of Investigation and Enforcement  
Pennsylvania Public Utility Commission  
email to: [rkanaskie@pa.gov](mailto:rkanaskie@pa.gov)

Paul Diskin, Director  
Bureau of Technical Utility Services  
Pennsylvania Public Utility Commission  
email to: [pdiskin@pa.gov](mailto:pdiskin@pa.gov)

Lori Burger  
Bureau of Audits  
Pennsylvania Public Utility Commission  
email to: [lburger@pa.gov](mailto:lburger@pa.gov)

Dated: January 2, 2024

  
\_\_\_\_\_  
Erin M. Feeney  
Manager of Rates  
Aqua Pennsylvania, Inc.  
762 W. Lancaster Avenue  
Bryn Mawr, PA 19010  
610-520-6359  
[EFDomzalski@aquaamerica.com](mailto:EFDomzalski@aquaamerica.com)

AQUA PENNSYLVANIA, INC.  
BRYN MAWR, PENNSYLVANIA

ORIGINAL COST AND  
RELATED ACCRUED DEPRECIATION OF  
NORTH HEIDELBERG  
WASTEWATER SYSTEM  
AS OF DECEMBER 31, 2022

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

AQUA PENNSYLVANIA, INC.  
BRYN MAWR, PENNSYLVANIA

ORIGINAL COST AND  
RELATED ACCRUED DEPRECIATION OF  
NORTH HEIDELBERG  
WASTEWATER SYSTEM  
AS OF DECEMBER 31, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Camp Hill, Pennsylvania



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

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

[gannettfleming.com](http://gannettfleming.com)

June 26, 2023

Aqua Pennsylvania, Inc.  
762 Lancaster Avenue  
Bryn Mawr, PA 19010

Attention William C. Packer  
Vice President, Regulatory Accounting & Regional Controller

Gentlemen:

Pursuant to your request, we have determined the original cost and related accrued depreciation as of December 31, 2022, of the wastewater assets of the North Heidelberg Wastewater System.

The attached report includes a brief description of the system, a description of the methods used in the determination of original cost and accrued depreciation, the itemized original cost of wastewater system facilities by account and installation year, and the detailed calculations of accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS  
President

JJS/mle

074923.000

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.

ORIGINAL COST AND RELATED ACCRUED DEPRECIATION OF  
NORTH HEIDELBERG WASTEWATER SYSTEM  
AS OF DECEMBER 31, 2022

PART I. INTRODUCTION

PLAN OF REPORT

The purpose of the study was to determine the original cost and related accrued depreciation as of December 31, 2022, of the wastewater assets for the North Heidelberg wastewater system.

The study is presented in three parts. Part I, Introduction, contains statements with respect to the plan of the report, the system facilities, the procedures employed, and a summary of the results of the study. Part II, Original Cost, presents the detailed analysis of the original cost by account and vintage year. Part III, Calculation of Accrued Depreciation, develops the accrued depreciation related to the original cost as of December 31, 2022.

DESCRIPTION OF SYSTEM

The North Heidelberg Wastewater System provides service to approximately 273 wastewater customers in Berks County, PA. The wastewater system assets include land and land rights, a wastewater treatment facility, PVC, cast iron and vitrified clay mains of varying sizes, services, manholes and four pump stations. The system originally began to provide service in 1971.

## DETERMINATION OF ORIGINAL COST

The cost of system facilities was determined from the North Heidelberg records and unit costs typical of other wastewater utilities in the region. The unit costs were developed from typical unit costs experienced by other wastewater companies within the same region or published unit costs.

## CALCULATION OF ACCRUED DEPRECIATION

The accrued depreciation calculation in Part III of the report was based on recognized methods using estimated survivor characteristics and the straight line depreciation method. The estimated survivor curves are similar to those used by other Pennsylvania wastewater companies. The average service life procedure was used to apply the methods of depreciation to group properties for which a survivor curve was used to recognize the existence of life dispersion.

A summary table of accrued depreciation applicable to original cost is set forth in Part III of the report. The detailed calculations by account and vintage follow the summary table.

## RESULTS OF STUDY

The table on page II-2 summarizes the original cost and related accrued depreciation by account for the North Heidelberg wastewater system as of December 31, 2022. The original cost was brought forward from Part II of the report and the accrued depreciation from Part III of the report.

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

**TABLE 1. SUMMARY OF ORIGINAL COST AND ACCRUED DEPRECIATION OF  
WASTEWATER SYSTEM AS OF DECEMBER 31, 2022**

ACCOUNT (1)	DESCRIPTION (2)	ORIGINAL COST (3)	ACCRUED DEPRECIATION (4)
353.40	LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	20,000.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	7,531.56	5,221
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	29,081.02	16,435
355.00	POWER GENERATING EQUIPMENT	10,454.90	7,130
360.00	COLLECTION MAINS - FORCE	110,884.61	60,850
361.00	COLLECTION MAINS - GRAVITY	679,746.75	349,793
361.21	COLLECTION SEWERS - MANHOLES	65,894.22	45,795
363.00	CUSTOMER SERVICE LINES	68,275.48	44,328
370.30	RECEIVING WELLS	4,091.47	3,332
371.00	PUMPING EQUIPMENT	3,866.44	3,000
380.00	TREATMENT AND DISPOSAL EQUIPMENT	201,394.71	65,299
396.00	COMMUNICATION EQUIPMENT	7,666.67	7,667
<b>TOTAL WASTEWATER PLANT</b>		<b>1,208,887.83</b>	<b>608,850</b>

PART II. ORIGINAL COST

**AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER**

**TABLE 2. SUMMARY OF ANALYSIS OF ORIGINAL COST OF  
WASTEWATER SYSTEM AS OF DECEMBER 31, 2022**

<b>ACCOUNT (1)</b>	<b>DESCRIPTION (2)</b>	<b>ORIGINAL COST (3)</b>
353.40	LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	20,000.00
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	7,531.56
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	29,081.02
355.00	POWER GENERATING EQUIPMENT	10,454.90
360.00	COLLECTION MAINS - FORCE	110,884.61
361.00	COLLECTION MAINS - GRAVITY	679,746.75
361.21	COLLECTION SEWERS - MANHOLES	65,894.22
363.00	CUSTOMER SERVICE LINES	68,275.48
370.30	RECEIVING WELLS	4,091.47
371.00	PUMPING EQUIPMENT	3,866.44
380.00	TREATMENT AND DISPOSAL EQUIPMENT	201,394.71
396.00	COMMUNICATION EQUIPMENT	7,666.67
<b>TOTAL WASTEWATER PLANT</b>		<b>1,208,887.83</b>

DETAILED ORIGINAL COST AS OF DECEMBER 31, 2022

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

DETAILED ORIGINAL COST AS OF DECEMBER 31, 2022

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ORIGINAL COST (5)
<b>353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL</b>				
TREATMENT PLANT LAND	1		1971	20,000
				<u>20,000</u>
<b>354.30 STRUCTURES AND IMPROVEMENTS - PUMPING</b>				
GOLF PUMP STATION	1		1973	2,086
PATRICIA PUMP STATION	1		1975	1,680
WALNUT PUMP STATION	1		1978	2,549
GROUND ZERO PUMP STATION	1		1971	1,217
				<u>7,532</u>
<b>354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL</b>				
WASTEWATER TREATMENT PLANT	1		1971	20,925
UV SYSTEM CONTAINMENT SHED	1		2021	8,156
				<u>29,081</u>
<b>355.00 POWER GENERATING EQUIPMENT</b>				
GENERATOR	1		2003	9,235
DIESEL TANK	1		1971	1,219
				<u>9,235</u>
<b>360.00 COLLECTION MAINS - FORCE</b>				
FORCE MAINS (PVC)	1,748	6"	1980	42,911
FORCE MAINS (PVC)	749	6"	1990	27,398
FORCE MAINS (CAST IRON)	842	6"	1971	8,336
FORCE MAINS (VITRIFIED CLAY)	1,817	6"	1975	32,239
	<u>5,156</u>			<u>110,885</u>
<b>361.00 COLLECTION MAINS - GRAVITY</b>				
GRAVITY MAINS (PVC)	11,220	8"	1980	291,175
GRAVITY MAINS (PVC)	4,808	8"	1990	185,926
GRAVITY MAINS (PVC)	870	10"	2003	52,077
GRAVITY MAINS (DUCTILE IRON)	398	8"	1985	12,989
GRAVITY MAINS (VITRIFIED CLAY)	401	6"	1971	3,361
GRAVITY MAINS (VITRIFIED CLAY)	6,438	8"	1971	73,551
GRAVITY MAINS (VITRIFIED CLAY)	374	10"	1975	7,520
GRAVITY MAINS (VITRIFIED CLAY)	779	8"	1978	16,387
GRAVITY MAINS (VITRIFIED CLAY)	2,426	8"	1976	36,760
	<u>27,716</u>			<u>679,747</u>
<b>361.21 COLLECTION SEWERS - MANHOLES</b>				
MANHOLES	12		1978	9,851
MANHOLES	24		1975	16,628
MANHOLES	37		1973	17,558
MANHOLES	49		1971	21,857
	<u>122</u>			<u>21,857</u>
<b>363.00 SERVICES</b>				
SERVICE LATERALS - RESIDENTIAL	27		1990	14,246
SERVICE LATERALS - RESIDENTIAL	41		1978	11,972
SERVICE LATERALS - RESIDENTIAL	54		1975	13,376
SERVICE LATERALS - RESIDENTIAL	68		1973	13,694
SERVICE LATERALS - RESIDENTIAL	82		1971	14,697
SERVICE LATERALS - COMMERCIAL	1		1978	292
	<u>273</u>			<u>68,275</u>

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

DETAILED ORIGINAL COST AS OF DECEMBER 31, 2022

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ORIGINAL COST (5)
<b>370.30 RECEIVING WELLS</b>				
WET WELL - GOLF PUMP STATION	1		1973	888
WET WELL - PATRICIA PUMP STATION	1		1975	1,127
WET WELL - WALNUT PUMP STATION	1		1978	1,314
WET WELL - GROUND ZERO PUMP STATION	1		1971	763
				<u>4,091</u>
<b>371.00 PUMPING EQUIPMENT</b>				
EQUALIZATION PUMPS	2		1971	1,367
PUMP STATION PUMPS	2		1973	210
PUMP STATION PUMPS	2		1975	325
PUMP STATION PUMPS	2		1978	403
PUMP STATION PUMPS	2		1971	195
TREATMENT PLANT PUMPS	2		1971	1,367
				<u>3,866</u>
<b>380.00 TREATMENT AND DISPOSAL EQUIPMENT</b>				
BLOWERS	1		2003	13,417
BLOWERS	2		1971	5,250
SPARE BLOWER	1		1971	1,688
UV DISINFECTION SYSTEM	1		2021	34,821
EFFLUENT SAMPLER	1		2021	3,634
CLARIFIERS	2	10,000 gal	2003	42,167
EQ TANK	1	25,000 gal	1971	1,124
EQ TANK	1	10,000 gal	1971	937
AERATION TANKS	2	50,000 gal	2003	15,321
AERATION TRAINS	2		2003	38,301
FILTER	1	2,000 gal	1971	749
BASINS	2		1971	75
FLOW METER	1		2003	1,149
MANUAL BAR SCREEN	1		1971	2,494
CHEMICAL TREATMENT EQUIPMENT	1		2021	18,183
SURGE TANK	1		1971	1,873
SLUDGE HOLDING TANK	1	25,000 gal	1971	12,713
SLUDGE HOLDING TANK	1	10,000 gal	1971	7,500
				<u>201,395</u>
<b>396.00 COMMUNICATION EQUIPMENT</b>				
SCADA EQUIPMENT	1		2003	7,667
				<u>7,667</u>
				<u><u>1,208,888</u></u>

PART III. CALCULATION OF ACCRUED DEPRECIATION

**AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER**

**TABLE 3. SUMMARY OF SURVIVOR CURVES, ORIGINAL COST AND CALCULATED  
ACCRUED DEPRECIATION OF WASTEWATER SYSTEM AS OF DECEMBER 31, 2022**

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	ACCRUED DEPRECIATION (5)
353.40	LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	20,000.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	50-S1.5	7,531.56	5,221
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL	50-R2.5	29,081.02	16,435
355.00	POWER GENERATING EQUIPMENT	25-R2.5	10,454.90	7,130
360.00	COLLECTION MAINS - FORCE	65-R2.5	110,884.61	60,850
361.00	COLLECTION MAINS - GRAVITY	65-R2.5	679,746.75	349,793
361.21	COLLECTION SEWERS - MANHOLES	60-R3	65,894.22	45,795
363.00	CUSTOMER SERVICE LINES	60-R3	68,275.48	44,328
370.30	RECEIVING WELLS	40-S2	4,091.47	3,332
371.00	PUMPING EQUIPMENT	30-L2	3,866.44	3,000
380.00	TREATMENT AND DISPOSAL EQUIPMENT	40-S0	201,394.71	65,299
396.00	COMMUNICATION EQUIPMENT	10-SQ	7,666.67	7,667
<b>TOTAL WASTEWATER PLANT</b>			<b>1,208,887.83</b>	<b>608,850</b>

DETAILED DEPRECIATION CALCULATIONS

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S1.5							
NET SALVAGE PERCENT.. 0							
1971	1,217.10	50.00	2.00	24.34	13.78	0.7244	882
1973	2,085.51	50.00	2.00	41.71	14.56	0.7088	1,478
1975	1,680.26	50.00	2.00	33.61	15.38	0.6924	1,163
1978	2,548.69	50.00	2.00	50.97	16.69	0.6662	1,698
	7,531.56			150.63			5,221
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT AND DISPOSAL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. 0							
1971	20,925.27	50.00	2.00	418.51	11.28	0.7744	16,205
2021	8,155.75	50.00	2.00	163.12	48.59	0.0282	230
	29,081.02			581.63			16,435
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R2.5							
NET SALVAGE PERCENT.. 0							
1971	1,219.41	25.00				1.0000	1,219
2003	9,235.49	25.00	4.00	369.42	9.00	0.6400	5,911
	10,454.90			369.42			7,130
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.53							

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 360.00 COLLECTION MAINS - FORCE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2.5							
NET SALVAGE PERCENT.. 0							
1971	8,336.19	65.00	1.54	128.38	22.90	0.6477	5,399
1975	32,239.13	65.00	1.54	496.48	25.48	0.6080	19,601
1980	42,910.97	65.00	1.54	660.83	28.93	0.5549	23,812
1990	27,398.32	65.00	1.54	421.93	36.44	0.4394	12,038
	110,884.61			1,707.62			60,850
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54							

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 361.00 COLLECTION MAINS - GRAVITY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2.5							
NET SALVAGE PERCENT.. 0							
1971	76,911.79	65.00	1.54	1,184.44	22.90	0.6477	49,815
1975	7,520.49	65.00	1.54	115.82	25.48	0.6080	4,572
1976	36,760.33	65.00	1.54	566.11	26.16	0.5975	21,966
1978	16,387.39	65.00	1.54	252.37	27.53	0.5765	9,447
1980	291,174.58	65.00	1.54	4,484.09	28.93	0.5549	161,579
1985	12,989.47	65.00	1.54	200.04	32.59	0.4986	6,477
1990	185,926.03	65.00	1.54	2,863.26	36.44	0.4394	81,692
2003	52,076.67	65.00	1.54	801.98	47.22	0.2735	14,245
	679,746.75			10,468.11			349,793

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. 0							
1971	21,857.18	60.00	1.67	365.01	16.66	0.7223	15,788
1973	17,557.87	60.00	1.67	293.22	17.89	0.7018	12,323
1975	16,627.78	60.00	1.67	277.68	19.18	0.6803	11,312
1978	9,851.39	60.00	1.67	164.52	21.19	0.6468	6,372
	65,894.22			1,100.43			45,795
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67							

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 363.00 SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. 0							
1971	14,696.63	60.00	1.67	245.43	16.66	0.7223	10,616
1973	13,693.76	60.00	1.67	228.69	17.89	0.7018	9,611
1975	13,375.58	60.00	1.67	223.37	19.18	0.6803	9,100
1978	12,263.97	60.00	1.67	204.81	21.19	0.6468	7,933
1990	14,245.54	60.00	1.67	237.90	30.23	0.4962	7,068
	68,275.48			1,140.20			44,328

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 370.30 RECEIVING WELLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S2							
NET SALVAGE PERCENT.. 0							
1971	763.27	40.00	2.50	19.08	6.26	0.8435	644
1973	887.52	40.00	2.50	22.19	6.85	0.8288	736
1975	1,127.15	40.00	2.50	28.18	7.47	0.8133	917
1978	1,313.53	40.00	2.50	32.84	8.47	0.7883	1,035
	4,091.47			102.29			3,332
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50							

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-L2							
NET SALVAGE PERCENT.. 0							
1971	2,928.68	30.00	3.33	97.53	6.45	0.7850	2,299
1973	209.79	30.00	3.33	6.99	6.90	0.7700	162
1975	325.17	30.00	3.33	10.83	7.37	0.7543	245
1978	402.80	30.00	3.33	13.41	8.09	0.7303	294
	3,866.44			128.76			3,000
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 380.00 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S0							
NET SALVAGE PERCENT.. 0							
1971	34,402.29	40.00	2.50	860.06	10.97	0.7258	24,967
2003	110,354.37	40.00	2.50	2,758.86	26.11	0.3473	38,321
2021	56,638.05	40.00	2.50	1,415.95	38.58	0.0355	2,011
	201,394.71			5,034.87			65,299
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50							

AQUA PENNSYLVANIA, INC.  
NORTH HEIDELBERG WASTEWATER

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	7,666.67	10.00				1.0000	7,667
	7,666.67						7,667
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							