

Exhibit No. 5-A, Part I
Docket No. R-2024-3047822
Witness: C.E. Heppenstall

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

WATER OPERATIONS COST OF SERVICE ALLOCATION STUDY AS OF DECEMBER 31, 2025



GANNETT FLEMING

Excellence Delivered As Promised

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Witness: C.E. Heppenstall

AQUA PENNSYLVANIA, INC.
Bryn Mawr, Pennsylvania

WATER OPERATIONS
COST OF SERVICE ALLOCATION STUDY
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

PART I

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PART I. INTRODUCTION

AQUA PENNSYLVANIA, INC.
COST OF SERVICE ALLOCATION STUDY
AS OF DECEMBER 31, 2025

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study based on pro forma costs as of December 31, 2025, for Aqua Pennsylvania, Inc. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, the customer class demand study, and a summary of the results of the studies. Part II presents the Cost of Service Study for both the Water Base Operations and Shenandoah Water by Customer Classification, including detailed schedules of the allocation of costs to customer classifications, as well as the bases for the allocations. Schedules A and A-S in Part II summarizes the cost allocation and the revenues produced under present and proposed rates. Responses to rate structure and cost of service filing requirements are provided in the Appendix.

BASIS OF STUDY

The purpose of the cost allocation studies are to determine the relative cost of service responsibilities of the several customer classifications based on considerations of quantity of water consumed, variability of rate of consumption, and costs associated with customer metering, billing and accounting. The allocation study incorporated generally-accepted principles and procedures for allocating the several categories of cost to customer classifications in proportion to each classification's use of facilities, commodities and services required in providing water service.

ALLOCATION PROCEDURES

The allocation studies were based on the Base-Extra Capacity Method for allocating costs to customer classifications. The method is described in the 2017 and prior editions of the Water Rates Manual, published by the American Water Works Association. The four basic categories of cost responsibility are base, extra capacity, customer, and fire protection costs. The following discussion presents a brief description of these costs and the manner in which they were allocated.

Base Costs are costs that tend to vary with the quantity of water used, plus costs associated with supplying, treating, pumping, and distributing water to customers under average load conditions, without the elements necessary to meet peak demands. Base costs were allocated to customer classifications on the basis of average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of the average. They include operating and capital costs for additional plant and system capacity beyond that required for average use. The extra capacity costs in this study are subdivided into costs necessary to meet maximum day extra demand and costs to meet maximum hour extra demand. The extra capacity costs were allocated to customer classifications on the bases of each classification's maximum day and hour usage in excess of average usage.

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and

collecting costs. The customer costs were allocated on the bases of capital cost of meters and services and the number of customer bills.

Fire Protection Costs are costs associated with providing the facilities to meet the potential peak demand of fire protection service. Fire Protection costs are subdivided into costs to meet Public Fire Protection and Private Fire Protection demands. The extra capacity costs assigned to fire protection service were allocated to Public and Private Fire Protection and Residential General Service on the basis of the total relative demands of the hydrants, fire service lines, and residential service lines sized to provide fire protection, as well as general service.

RESULTS OF STUDIES

The results of the cost of service allocation studies are set forth in Part II. The data summarized in Schedules A and A-S, "Comparison of Pro Forma Cost of Service with Revenues Under Present and Proposed Rates for the Twelve Months Ending December 31, 2025", constitute the principal results of the cost allocation study and subsequent rate design.

The cost of service by customer classification shown in column 2 of Schedules A and A-S are developed in Schedules D and D-S, "Allocation of Cost of Service to Customer Classifications for the Twelve Months Ended December 31, 2025". The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 3 of Schedules D and D-S to the cost of service set forth in column 3. The bases for the allocation factors are presented in Schedules E and E-S.

Schedule F, "Summary of Average Daily Send Out, Maximum Daily Use, and Maximum Hourly Use for the Years 1962-2020", presents the determination of the maximum day and hour ratios for the overall system. Schedules G and G-S, "Basis for Allocating Demand Related Costs of Fire Service to Residential and Private and Public Fire Protection Customer Classifications", presents the calculation of the total relative demand of fire hydrants and fire service lines.

Schedule H sets forth the calculation of the firm and interruptible standby rates based on the functional allocation provided in the Appendix. Also provided in the Appendix are responses to Rate Structure and Cost of Service Filing Requirements RS1a through RS1j and RS2.

PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

WATER BASE OPERATIONS

AQUA PENNSYLVANIA, INC. - WATER BASE

COMPARISON OF PRO FORMA COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - WATER
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Customer Classification (1)	Pro Forma Cost of Service - FPFTY			Water COS		Pro Forma Revenues Under Present Rates		Pro Forma Revenues Under Proposed Rates - FPFTY		Proposed Increase	
	Amount (2)	Act 11 (3)	Shenandoah Contribution (4)	Plus Act 11, Shenandoah (5)	Percent of Total (6)	Amount (7)	Percent of Total (8)	Amount (9)	Percent of Total (10)	Amount (11)	Percent Increase (12)
Residential	\$ 449,755,095	\$ 13,116,320	\$ 749,673	\$ 463,621,088	66.6%	\$ 386,080,392	66.0%	\$ 462,791,353	66.5%	\$ 76,710,961	19.9%
Commercial	161,916,231	8,245,608	267,782	170,429,620	24.5%	143,094,848	24.5%	169,163,248	24.3%	26,068,400	18.2%
Industrial	25,338,810	340,775	319,052	25,998,637 *	3.7%	20,260,902	3.5%	24,431,574	3.5%	4,170,672	20.6%
Public	9,930,693	147,926	128,879	10,207,497 *	1.5%	9,349,510	1.6%	11,148,842	1.6%	1,799,332	19.2%
Other Water Utilities	5,692			5,692 *	0.0%	17,848	0.0%	19,862	0.0%	2,014	11.3%
Private Fire Protection	17,617,148		155	17,617,303	2.5%	19,126,701	3.3%	20,322,361	2.9%	1,195,659	6.3%
Public Fire Protection	8,187,042			8,187,042	1.2%	7,255,078	1.2%	8,187,042	1.2%	931,964	12.8%
Total Tariff Sales of Water	672,750,710	21,850,629	1,465,540	696,066,880	100.0%	585,185,281	100.0%	696,064,282	100.0%	110,879,001	18.9%
Contract Sales - Industrial	4,048,542			4,048,542		4,043,409		4,048,542		5,133	0.1%
Contract Sales - Public	1,800,928			1,800,928		1,474,207		1,800,928		326,721	22.2%
Contract Sales - OWU	4,520,421			4,520,421		4,487,116		4,520,421		33,305	0.7%
Subtotal Contract Sales	10,369,891	-	-	10,369,891		10,004,732		10,369,891		365,159	3.6%
Total Sales of Water	683,120,601	21,850,629	1,465,540	706,436,771		595,190,013		706,434,173		111,244,160	18.7%
Other Water Revenues	1,154,807			1,154,807		1,154,807		1,154,807		-	0.0%
Subtotal Other Revenue	1,154,807			1,154,807		1,154,807		1,154,807		-	0.0%
Total	\$ 684,275,408	\$ 21,850,629	\$ 1,465,540	\$ 707,591,578		\$ 596,344,820		\$ 707,588,980		\$ 111,244,160	18.7%

* Contract Sales Excluded.

AQUA PENNSYLVANIA, INC. - BASE WATER

COMPARISON OF PRO FORMA COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - WATER
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

(1) Customer Classification	Pro Forma COS - FPFTY Exclude Act 11			Pro Forma Revenues Under Present Rates		Pro Forma Revenues		Proposed Increase		
	(2) Amount	(3) Shenandoah Contribution	(4) Total Amount	(5) Percent of Total	(6) Amount	(7) Percent of Total	(8) Amount	(9) Percent of Total	(10) Amount	(11) Percent Increase
Residential	\$ 449,755,095	\$ 749,673	\$ 450,504,768	66.8%	\$ 386,080,392	66.0%	\$ 462,791,353	66.5%	\$ 76,710,961	19.9%
Commercial	161,916,231	267,782	162,184,012	24.1%	143,094,848	24.5%	189,163,248	24.3%	26,088,400	18.2%
Industrial	25,338,810 *	319,052	25,657,862	3.8%	20,260,902	3.5%	24,431,574	3.5%	4,170,672	20.6%
Public	9,930,693 *	128,879	10,059,571	1.5%	9,349,510	1.6%	11,148,842	1.6%	1,799,332	19.2%
Other Water Utilities	5,692 *	-	5,692	0.0%	17,848	0.0%	19,862	0.0%	2,014	11.3%
Private Fire Protection	17,617,148	155	17,617,303	2.6%	19,126,701	3.3%	20,322,361	2.9%	1,195,659	6.3%
Public Fire Protection	8,187,042	-	8,187,042	1.2%	7,255,078	1.2%	8,187,042	1.2%	931,964	12.8%
Total Tariff Sales of Water	672,750,710	1,465,540	674,216,250	100.0%	585,185,281	100.0%	696,064,282	100.0%	110,879,001	18.9%
Contract Sales - Industrial	4,048,542	-	4,048,542	-	4,048,542	-	3,157,961	-	(890,581)	-22.0%
Contract Sales - Public	1,800,928	-	1,800,928	-	1,247,315	-	1,448,398	-	201,083	16.1%
Contract Sales - OWU	4,520,421	-	4,520,421	-	2,886,684	-	2,960,342	-	73,657	2.6%
Subtotal Contract Sales	10,369,891	-	10,369,891	-	8,182,541	-	7,566,700	-	(615,841)	-7.5%
Total Sales of Water	683,120,601	1,465,540	684,586,141	-	593,367,822	-	703,630,982	-	110,263,160	18.6%
Other Revenues - Wheeling Fees	-	-	-	-	-	-	-	-	-	-
Other Water Revenues	1,154,807	-	1,154,807	-	1,154,807	-	1,154,807	-	-	0.0%
Subtotal Other Revenue	1,154,807	-	1,154,807	-	1,154,807	-	1,154,807	-	-	-
Total	\$ 684,275,408	\$ 1,465,540	\$ 685,740,949	-	\$ 594,522,629	-	\$ 704,785,789	-	\$ 110,263,160	18.5%

* Contract Sales Excluded.

AQUA PENNSYLVANIA, INC. - BASE WATER

DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

ITEM (1)	COST OF SERVICE (2)	RESIDENTIAL (3)	COMMERCIAL (4)	INDUSTRIAL (5)	PUBLIC (6)	OTHER WATER UTILITIES (7)	FIRE PROTECTION	
							PRIVATE (8)	PUBLIC (9)
1. REVENUES FROM SALES	585,185,281	386,080,392	143,094,848	20,260,902	9,349,510	17,848	19,126,701	7,255,078
2. OTHER REVENUES	11,159,539	7,469,397	2,668,883	418,799	163,683	95	283,227	155,455
3. TOTAL OPERATING REVENUES	596,344,820	393,549,790	145,763,732	20,679,701	9,513,193	17,944	19,409,928	7,410,533
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE, SHENANDOAH FUNDS & ACT 11)	300,891,162	220,637,157	68,980,390	10,824,449	4,258,931	2,792	5,515,266	-9,327,824
5. RETURN AND INCOME TAXES	295,453,658	172,912,633	76,783,341	9,855,252	5,254,262	15,152	13,894,662	16,738,357
6. LESS: TAXABLE EXCLUSIONS (FACTOR 18)	85,912,507	51,964,066	21,369,611	3,352,680	1,302,442	671	2,784,832	5,138,204
7. TAXABLE INCOME	209,541,151	120,948,567	55,413,730	6,502,572	3,951,820	14,480	11,109,829	11,600,152
8. LESS: INCOME TAXES (TAX. INC.)	17,683,853	10,207,239	4,676,543	548,773	333,507	1,222	937,594	978,974
9. NET RETURN (Line 5 - Line 8)	277,769,805	162,705,393	72,106,798	9,306,479	4,920,755	13,930	12,957,068	15,759,382
10. ORIGINAL COSTS MEASURE OF VALUE	4,315,665,717	2,610,324,675	1,073,465,346	188,416,038	65,425,929	33,721	139,891,221	258,108,780
11. RATE OF RETURN, PERCENT	6.44	6.23	6.72	5.53	7.52	41.31	9.26	6.11
12. RELATIVE RATE OF RETURN	1.00	0.97	1.04	0.86	1.17	6.42	1.44	0.95

AQUA PENNSYLVANIA, INC. - BASE WATER

DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

ITEM (1)	COST OF SERVICE (2)	RESIDENTIAL (3)	COMMERCIAL (4)	INDUSTRIAL (5)	PUBLIC (6)	OTHER WATER UTILITIES (7)	FIRE PROTECTION	
							PRIVATE (8)	PUBLIC (9)
1. REVENUES FROM SALES	696,064,282	462,791,353	169,163,248	24,431,574	11,148,842	19,862	20,322,361	8,187,042
2. OTHER REVENUES	11,524,698	7,701,263	2,776,410	434,523	170,279	97	302,580	139,547
3. TOTAL OPERATING REVENUES	707,588,980	470,492,616	171,939,658	24,866,097	11,319,121	19,959	20,624,940	8,326,588
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE, SHENANDOAH FUNDS & ACT 11)	325,154,520	239,981,127	78,093,506	11,512,830	4,581,007	2,801	5,525,221	-14,541,972
5. RETURN AND INCOME TAXES	382,434,459	230,511,489	93,846,151	13,353,268	6,738,114	17,158	15,099,719	22,868,560
6. LESS: TAXABLE EXCLUSIONS (FACTOR 18)	85,912,507	51,969,609	21,366,536	3,351,775	1,302,214	671	2,784,397	5,137,304
7. TAXABLE INCOME	296,521,953	178,541,880	72,479,615	10,001,493	5,435,900	16,487	12,315,323	17,731,256
8. LESS: INCOME TAXES (TAX. INC.)	41,440,834	24,952,366	10,129,488	1,397,772	759,702	2,304	1,721,145	2,478,056
9. NET RETURN (Line 5 - Line 8)	340,993,626	205,559,123	83,716,663	11,955,495	5,978,412	14,854	13,378,574	20,390,504
10. ORIGINAL COSTS MEASURE OF VALUE	4,315,665,717	2,610,603,159	1,073,310,881	188,370,610	65,414,473	33,722	139,869,333	258,063,540
11. RATE OF RETURN, PERCENT	7.90	7.87	7.80	7.10	9.14	44.05	9.57	7.90
12. RELATIVE RATE OF RETURN	1.00	1.00	0.99	0.90	1.16	5.57	1.21	1.00

AQUA PENNSYLVANIA, INC. - BASE WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Descriptor (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
OPERATION AND MAINTENANCE EXPENSES										
Source of Supply										
---Operation---										
601.1	Operation Labor									
	Treatment Plants & Wells	2	791,355	474,767	253,544	43,810	15,389	6	1,487	2,353
	Booster Stations	3	44,726	25,062	13,348	2,306	810	0	1,198	2,002
604.1	Employee Benefits	22	187,525	111,893	59,743	10,323	3,626	1	736	1,202
620.1	Materials and Supplies									
	Treatment Plants & Wells	2	58,982	35,386	18,897	3,265	1,147	0	111	175
	Booster Stations	3	3,334	1,868	995	172	60	0	89	149
631.1	Contract Services Engineering	22	(17,460)	(10,418)	(5,562)	(961)	(338)	(0)	(69)	(112)
635.1	Contract Services - Lab Testing	2	(51)	(31)	(16)	(3)	(1)	(0)	(0)	(0)
636.1	Contract Services Other	22	343,393	204,897	109,400	18,903	6,640	3	1,349	2,201
641.1	Building Rental									
	Treatment Plants & Wells	2	-	-	-	-	-	-	-	-
	Booster Stations	3	-	-	-	-	-	-	-	-
650.1	Transportation	22	47,548	28,371	15,148	2,617	919	0	187	305
675.1	Other	22	17,598	10,501	5,607	969	340	0	69	113
	Total Operation		1,476,951	882,296	471,104	81,403	28,593	11	5,157	8,387
---Maintenance---										
601.2	Maintenance Labor									
	Treatment Plants & Wells	2	92,806	55,678	29,734	5,138	1,805	1	174	276
	Booster Stations	3	34,500	19,332	10,296	1,779	625	0	924	1,544
604.2	Employee Benefits	22	49,855	29,748	15,883	2,744	964	0	196	320
	Materials and Supplies									
	Treatment Plants & Wells	2	70,075	42,041	22,452	3,879	1,363	1	132	208
	Booster Stations	3	26,051	14,597	7,775	1,343	472	0	698	1,166
631.2	Contractor Services - Engineer	2	18,824	11,293	6,031	1,042	366	0	35	56
	Booster Stations	3	6,997	3,921	2,088	361	127	0	187	313
636.2	Contractor Services - other	2	266,933	160,144	85,523	14,778	5,191	2	502	794
675.2	Miscellaneous									
	Treatment Plants & Wells	2	514	309	165	28	10	0	1	2
	Booster Stations	3	191	107	57	10	3	0	5	9
650.1	Transportation	22	7,313	4,364	2,330	403	141	0	29	47
	Total Maintenance		574,061	341,534	182,334	31,506	11,067	4	2,883	4,734
---Miscellaneous---										
610.1	Water Purchased for Resale	1	5,343,627	3,146,283	1,728,212	325,895	104,883	44	14,069	22,241
615.1	Power Purchased	1	6,638,697	5,089,625	2,793,889	526,854	169,574	71	22,728	36,986
616.1	Power Purchased	1	273,760	161,290	88,538	16,696	5,374	2	720	1,139
	Total Miscellaneous		14,256,084	8,399,198	4,610,640	869,445	279,840	116	37,507	59,336
	Total Source of Supply Expenses		16,307,096	9,623,028	5,264,078	962,353	319,500	131	45,547	72,457

AQUA PENNSYLVANIA, INC. - BASE WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Descriptor (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
Water Treatment Expenses										
---Operation---										
601.3	Operating Labor	2	9,315,901	5,588,990	2,984,743	515,738	181,157	69	17,507	27,696
604.3	Employee Benefits	2	2,291,472	1,374,748	734,170	126,858	44,560	17	4,306	6,812
615.3	Purchased Power	1	149,987	88,367	48,508	9,147	2,944	1	395	624
616.3	Purchased Power	1	81,413	47,966	26,330	4,965	1,598	1	214	339
618.3	Chemicals	1	16,199,379	9,544,122	5,239,132	987,962	317,986	132	42,620	67,424
620.3	Materials and Supplies	2	551,668	330,968	176,750	30,541	10,728	4	1,037	1,640
631.3	Contractor Services	2	(12,595)	(7,556)	(4,035)	(697)	(245)	(0)	(24)	(37)
635.3	Contractor Services - testing	2	520,268	312,130	166,690	28,803	10,117	4	978	1,547
636.3	Contractor Services - other	2	(352,973)	(211,763)	(113,090)	(19,541)	(6,864)	(3)	(663)	(1,049)
642.3	Equipment Rental	2	4,201	2,521	1,346	233	82	0	8	12
650.3	Transportation	2	509,715	305,799	163,309	28,218	9,912	4	958	1,515
675.3	Miscellaneous	2	203,680	122,196	65,257	11,276	3,961	2	383	606
	Total Operation		29,462,117	17,498,488	9,489,111	1,723,503	575,936	231	67,718	107,129
---Maintenance---										
601.4	Maintenance Labor	2	52,588	31,550	16,849	2,911	1,023	0	99	156
604.4	Employee Benefits	2	14,499	8,699	4,645	803	282	0	27	43
620.4	Materials and Supplies	2	210,677	126,394	67,499	11,663	4,097	2	396	626
631.4	Contractor Services - Eng	2	40,571	24,340	12,999	2,246	789	0	76	121
635.4	Contractor Services - Testing	2	12,606	7,563	4,039	698	245	0	24	37
636.4	Contractor Services - Other	2	2,501,840	1,500,956	801,570	138,505	48,651	19	4,702	7,438
642.4	Equipment Rental	2	2,321	1,392	744	128	45	0	4	7
650.4	Transportation	2	-	-	-	-	-	-	-	-
675.4	Miscellaneous	2	73,068	43,836	23,410	4,045	1,421	1	137	217
	Total Maintenance		2,908,169	1,744,730	991,755	160,999	56,552	22	5,465	8,646
	Total Water Treatment Expenses		32,370,287	19,243,218	10,420,866	1,884,502	632,489	252	73,184	115,775

AQUA PENNSYLVANIA, INC. - BASE WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Descriptor (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
---Transmission & Distribution Expenses---										
---Operation---										
601.5	Operating Labor	12	425,366	318,294	60,548	6,768	4,165	11	14,217	21,364
	Supervision & Engineering	12	816,600	611,196	116,265	12,995	7,998	21	27,299	41,024
	Maps & Records	5	555,037	328,329	160,864	24,704	9,764	3	11,742	19,631
	Storage Facilities	3	135,123	75,715	40,326	6,968	2,448	1	3,619	6,048
	12 inch and Over Mains	4	730,757	407,851	199,363	30,616	12,101	4	30,216	50,605
	Under 12 inch Mains	6	186,628	-	-	-	-	-	20,912	165,716
	Hydrants	7	2,796,993	2,429,337	253,841	12,978	20,654	109	80,074	-
	Removing and Resetting Meters	8	130,275	113,151	11,823	604	962	5	3,730	-
	Miscellaneous Meter Expense	7	282,365	250,394	19,269	725	1,228	4	10,745	-
	Services on Customer's Premises	12	1,467,199	1,097,878	208,845	23,343	14,366	38	49,037	73,691
604.5	Employee Benefits	12	-	-	-	-	-	-	-	-
6502.2	Operating Labor	1	1,502,284	885,095	485,862	91,621	29,489	12	3,952	6,253
615.5	Purchased Power	1	7,400	4,360	2,393	451	145	0	19	31
615.6	Materials and Supplies	12	131,008	98,031	18,648	2,084	1,283	3	4,379	6,580
620.5	Contractor Services - Eng	12	3,531	2,642	503	56	35	0	118	177
631.5	Contractor Services - Lab	2	1,146	688	367	63	22	0	2	3
635.5	Contractor Services - Other	12	566,170	423,654	80,590	9,008	5,544	15	18,923	28,436
641.5	Property Rental	12	50,214	37,574	7,148	799	492	1	1,678	2,522
642.5	Property & Equipment Rental	12	-	-	-	-	-	-	-	-
650.5	Transportation	12	320,770	240,026	45,659	5,103	3,141	8	10,721	16,111
675.5	Miscellaneous	12	17,722	13,261	2,523	282	174	0	592	890
	Total Operation		10,126,788	7,337,476	1,714,837	229,169	114,009	238	291,975	439,083
---Maintenance---										
601.6	Maintenance Labor	13	87,028	50,779	15,632	2,228	962	1	4,140	13,286
	Supervision & Engineering	5	21,790	12,890	6,315	970	383	0	461	771
	Structures & Improvements	3	99,861	55,956	29,802	5,150	1,809	1	2,674	4,469
	12 inch and Over Mains	4	591,680	330,230	161,421	24,789	9,798	3	24,466	40,974
	Under 12 inch Mains	8	309,075	274,079	21,092	793	1,344	5	11,761	-
	Services	7	64,569	56,062	5,860	300	477	3	1,849	-
	Meters	6	162,826	-	-	-	-	-	15,245	-
	Hydrants	13	308,440	179,989	55,402	7,898	3,408	3	14,673	144,581
604.6	Employee Benefits	13	308,836	180,200	55,473	7,908	3,413	3	14,692	47,087
620.6	Materials and Supplies	13	3,489	2,038	627	89	39	0	166	533
631.6	Contractor Services - Eng	13	1,352,358	789,077	242,912	34,628	14,944	12	64,334	206,452
635.6	Contractor Services - Other	13	-	-	-	-	-	-	-	-
641.6	Equipment Rental	13	63,901	37,285	11,478	1,636	706	1	3,040	9,785
650.6	Transportation	13	201,168	111,779	3,626	517	223	0	960	3,062
675.6	Miscellaneous	13	-	-	-	-	-	-	-	-
	Total Maintenance		3,394,041	1,980,382	609,640	86,905	37,506	31	161,460	518,136
	Total Transmission and Distributor Expenses		13,520,829	9,317,858	2,324,477	316,075	151,515	269	453,436	957,219

AQUA PENNSYLVANIA, INC. - BASE WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Descriptor (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
Customer Accounting and Collecting Expense										
601.7	Labor	11	3,689,374	3,551,750	126,185	3,860	6,412	15	310	841
604.7	Employee Benefits	11	770,104	741,377	26,339	806	1,338	3	65	176
616.7	Purchased Power	11	-	-	-	-	-	-	-	-
620.7	Materials and Supplies	9	204,086	191,987	11,093	339	564	1	27	75
634.7	Management Fees	11	5,586,415	5,378,027	191,069	5,845	9,709	22	470	1,273
636.7	Contractor Services - Billing	9	70,907	66,704	3,854	118	196	0	9	26
637.7	Contractor Services - Meter Reading	10	30,881	29,060	1,679	85	4	0	4	-
650.7	Transportation	9	191,057	179,731	10,384	318	528	1	26	70
670.7	Bad Debt Expense	9	2,987,092	2,819,418	162,899	4,963	8,278	19	401	1,095
670.7	Arrears Forgiveness	DA	2,063,988	2,063,988	-	-	-	-	-	-
675.7	Miscellaneous	9	9,354	8,800	508	16	26	0	1	3
Total Customer Accounting and Collecting Expenses			15,613,258	15,030,842	534,011	16,336	27,136	62	1,313	3,559
Administrative and General Expense:										
601.8	Labor	14	14,438,054	10,954,674	2,464,937	369,526	151,326	145	161,454	335,991
601.8	CAP Program Expense	DR	87,214	87,214	-	-	-	-	-	-
603.8	Officers Labor	14	1,949,517	1,479,169	332,831	49,896	20,433	20	21,801	45,368
603.8	CAP Program Expense	DR	(20,817)	(20,817)	-	-	-	-	-	-
604.8	Employee Benefits	14	2,702,789	2,050,704	461,434	69,175	28,328	27	30,224	62,897
615.8	Purchased Power	14	314,735	238,801	53,733	2,403	984	3	3,520	7,324
616.8	Purchased Power	14	83,901	71,246	16,031	2,403	984	1	1,050	2,185
620.8	Materials and Supplies	14	1,129,997	857,369	192,919	28,921	11,844	11	12,636	26,296
631.8	Contractor Services - Engineering	14	141,596	107,434	24,174	3,624	1,484	1	1,583	3,295
632.8	Contractor Services - Accounting	14	591,312	448,650	100,952	15,134	6,188	6	6,612	13,761
633.8	Contractor Services - Legal	14	745,787	565,856	127,324	19,088	7,817	7	8,340	17,355
634.9	Contractor Services - Mgmt Fee	14	21,427,288	16,257,659	3,688,174	548,408	224,561	215	239,611	498,640
635.8	Contractor Services - Lab Testing	2	102,703	61,616	32,905	5,686	1,997	1	193	305
636.8	Contractor Services - Other	14	8,443,630	6,406,488	1,441,539	216,106	88,498	85	94,421	196,494
638.8	CAP Program Expense	DR	461,757	461,757	-	-	-	-	-	-
641.8	Rent - Building	14	502,722	381,433	85,827	12,867	5,269	5	5,622	11,699
642.8	CAP Program Expense	DR	28,655	28,655	-	-	-	-	-	-
642.8	Rent - Equipment	14	25,405	19,276	4,337	650	266	0	284	591
650.8	Transportation	14	725,862	550,738	123,923	18,578	7,608	7	8,117	16,892
656.8	Vehicle Insurance	14	13,481	10,228	2,301	345	141	0	151	314
657.8	General Liability Insurance	14	3,862,294	2,930,462	689,390	98,851	40,481	39	43,190	89,880
658.8	A&G Workers Comp Insurance	16	742,082	538,710	143,978	22,094	8,893	8	9,247	18,151
659.8	A&G General Liability Insurance	14	1,695,204	1,286,213	289,414	43,387	17,768	17	19,957	39,449
660.8	Advertising	14	166,694	126,477	28,459	4,266	1,747	2	1,864	3,879
666.8	Rate Case Amortization	19	1,149,461	766,116	276,916	43,339	16,963	0	30,179	13,918
406.0	Amortization of UPAA	14	2,960,267	1,957,742	440,516	66,039	27,044	26	28,654	60,046
675.8	A & G Miscellaneous	14	4,117,044	3,123,730	702,862	105,371	43,151	41	46,039	95,809
Subtotal Administrative and General			68,218,632	51,750,618	11,664,897	1,751,809	716,141	678	773,948	1,560,541

AQUA PENNSYLVANIA, INC. - BASE WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Descriptor (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
Total Operation & Maintenance Expense:										
			146,030,102	104,965,544	30,208,330	4,951,076	1,846,761	1,392	1,347,428	2,709,551
DEPRECIATION EXPENSE										
503.00	Power and Pumping Structures									
304.20	Major Treatment Plants	2	656,405	393,804	210,307	36,339	12,764	5	1,234	1,951
	Other Structures	3	1,246,439	698,428	371,983	64,275	22,577	9	33,381	55,787
304.30	Purification Buildings									
	Major Treatment Plants	2	5,141,167	3,084,397	1,647,190	284,620	99,975	38	9,662	15,285
	Other Structures	2	2,167,685	1,300,463	694,510	120,005	42,153	16	4,074	6,444
304.61	Office Buildings	14	2,411,905	1,830,000	411,773	61,730	25,279	24	26,971	56,128
304.62	Stores, Shop and Garage Bldgs.	14	147,672	112,044	25,211	3,780	1,548	1	1,651	3,437
304.63	Misc. Structures and Impr.	14	2,228,216	1,690,628	380,412	57,029	23,358	22	24,917	51,853
305.00	Collecting & Impounding Res.	1	995,352	586,427	321,912	60,704	19,538	8	2,619	4,143
306.00	Lake, River and Other Inakes	2	738,286	442,916	236,535	40,871	14,356	5	1,387	2,195
307.00	Wells and Springs	3	1,965,323	1,179,078	629,674	108,802	38,218	15	3,693	5,843
310.00	Other Power Producing Equipment	3	1,873,661	1,049,884	559,169	96,620	33,938	13	50,178	83,859
311.00	Electric Pumping Equipment	3	3,074,787	1,722,921	917,628	158,558	55,695	21	82,346	137,617
320.00	Purification System									
	Structures	2	2,454,670	1,472,657	786,457	135,893	47,734	18	4,613	7,298
	Wells and Boosters	2	359,929	215,936	115,318	19,926	6,999	3	676	1,070
	Equipment	2	5,272,877	3,163,415	1,689,389	291,912	102,537	39	9,909	15,676
	Computers	2	66,337	39,798	21,254	3,672	1,290	0	125	197
	Painting	2	8,263	4,957	2,647	457	161	0	16	25
	Filter Media	2	397,155	238,270	127,245	21,987	7,723	3	746	1,181
330.00	Distr. Reservoirs & Standpipes									
	Tanks	5	1,590,962	941,123	461,102	70,812	27,967	9	33,658	56,271
	Tank Painting	5	4,270,162	2,525,985	1,237,603	190,059	75,119	25	90,339	151,032
331.00	Mains and Accessories									
	12 inch and Over	3	9,442,316	5,290,893	2,817,930	486,914	171,033	65	252,874	422,607
	Under 12 Inch	4	51,359,766	28,665,013	14,011,829	2,151,803	850,473	284	2,123,698	3,556,666
333.00	Services	8	9,635,606	8,544,605	657,562	24,725	41,910	149	366,655	-

AQUA PENNSYLVANIA, INC. - BASE WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number	Account Descriptor	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Other Public Authority	Other Water Utilities	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
334.00	Meters	7	4,820,261	4,186,653	437,462	22,366	35,595	187	137,997	-
	Remote	7A	1,970,311	1,761,757	184,085	9,412	14,978	79	-	-
335.00	ERTS	6	1,988,855	-	-	-	-	-	223,973	1,774,882
336.00	Fire Hydrants	7	12,401	10,771	1,125	58	92	0	355	-
339.00	Back Flow Prevention Devices	14	3,741	2,838	639	96	39	0	42	87
340.00	Other Plant and Miscellaneous									
341.00	Office Furniture and Equipment									
	Furniture	14	510,294	387,179	87,120	13,060	5,348	5	5,706	11,875
	Mechanical Equipment	14	117,797	89,377	20,111	3,015	1,235	1	1,317	2,741
	Computers	14	16,950,286	12,860,795	2,893,838	433,824	177,657	170	189,547	394,454
342.00	Transportation Equipment									
	Vehicles	14	2,190,191	1,661,777	373,920	56,056	22,956	22	24,492	50,968
	Other	14	204,186	154,923	34,860	5,226	2,140	2	2,283	4,752
343.10	Stores Equipment	14	173,708	131,799	29,656	4,446	1,821	2	1,942	4,042
343.20	Shop Equipment	14	144,151	109,373	24,610	3,689	1,511	1	1,612	3,355
344.00	Tools & Work Equipment - General	14	939,743	713,017	160,438	24,052	9,850	9	10,509	21,869
	Laboratory Equipment									
	Conventional	2	23,809	14,284	7,628	1,318	463	0	45	71
	Electronic	2	288,639	173,166	92,478	15,979	5,613	0	542	858
345.00	Power Generator Equipment	14	8,318	6,311	1,420	213	87	0	93	194
346.00	Communication Equipment									
	Communication Equipment	14	649,433	492,748	110,874	16,622	6,807	7	7,262	15,113
	SCADA Equipment	3	3,632,921	2,035,665	1,064,196	187,340	65,805	25	97,283	162,598
347	Miscellaneous Equipment	14	116,534	86,419	19,895	2,983	1,221	1	1,303	2,712
348	Other Tangible Plant	14	2,456	1,863	419	63	26	0	27	57
	Total Depreciation Expense		142,262,956	90,076,378	33,899,416	5,291,312	2,075,605	1,289	3,831,764	7,087,192

AQUA PENNSYLVANIA, INC. - BASE WATER

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Descriptor (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
TAXES OTHER THAN INCOME TAXES										
16	Federal and State Payroll Taxes		3,323,126	2,416,881	644,750	98,938	39,826	38	41,411	81,282
18	State Capital Stock Tax		-	-	-	-	-	-	-	-
19	PUC Assessment		2,959,395	1,877,586	712,946	111,580	43,725	25	77,699	35,834
19	OCA and SBA Assessments		1,400,430	935,823	337,377	52,801	20,692	12	36,768	16,957
18	Local Property Taxes and Misc.		1,162,341	703,116	289,076	45,347	17,618	9	45,347	69,504
18	Public Utility Realty Taxes		4,700,000	2,843,092	1,168,895	183,365	71,240	37	152,325	281,046
	Total Taxes Other Than Income Taxe:		13,545,292	8,876,498	3,153,044	492,032	193,101	120	345,874	484,623
INCOME TAXES										
18	Federal Income Taxes		35,269,060	21,334,720	8,771,455	1,375,981	534,589	276	1,143,059	2,108,981
18	State Income Taxes		11,269,812	6,817,258	2,802,815	439,678	170,822	88	365,251	673,900
18	Deferred Taxes		(4,995,897)	(3,022,084)	(1,242,485)	(194,909)	(75,725)	(39)	(161,915)	(298,739)
18	ITC-Amortized		(102,140)	(61,786)	(25,402)	(3,985)	(1,548)	(1)	(3,310)	(6,108)
	Total Income Taxes		41,440,834	25,068,107	10,306,382	1,616,765	628,137	324	1,343,084	2,478,034
UTILITY OPERATING INCOME										
18	Total Cost of Service		340,996,224	206,273,117	84,806,141	13,303,566	5,168,632	2,664	11,051,578	20,390,526
	Total Cost of Service		684,275,408	435,259,644	162,373,314	25,654,751	9,912,256	5,789	17,919,728	33,149,926
Less:										
19	Other Water Revenues		(1,154,807)	(771,688)	(278,204)	(43,540)	(17,062)	(10)	(30,319)	(13,983)
19	Revenues from Contract Sales		(10,369,891)	(6,929,575)	(2,498,206)	(390,963)	(153,216)	(88)	(272,260)	(125,564)
20	Unrecovered Public Fire		-	-	-	-	-	-	-	(24,823,338)
21	Reallocate Unrecovered Public Fire		-	22,196,714	2,319,326	118,592	188,716	-	-	-
	Total Cost of Service Related to Sales		672,750,710	449,755,095	161,916,231	25,338,810	9,930,693	5,692	17,617,148	8,187,042
Act 11	Shenandoah Contributor		21,850,629	13,115,320	8,245,608	340,775	147,926	-	155	-
			1,465,540	749,673	267,782	315,052	128,879	-	-	-
	Total Cost of Service		\$ 695,066,880	\$ 463,621,088	\$ 170,429,620	\$ 25,999,637	\$ 10,207,497	\$ 5,692	\$ 17,617,303	\$ 8,187,042

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.

Factors are based on the pro forma, future test year average daily consumption for each customer classification.

Customer Classification <u>(1)</u>	Average Daily Consumption, 100 Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	505,230	0.589166
Commercial	277,340	0.323416
Industrial	52,299	0.060988
Public	16,833	0.019630
Other Water Utilities	7	0.000008
Private Fire Protection	2,256	0.002631
Public Fire Protection	<u>3,569</u>	<u>0.004162</u>
Total	<u><u>857,534</u></u>	<u><u>1.000000</u></u>

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification , as follows:

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x 0.714286</u>	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x 0.285714</u>	
Residential	0.589166	0.420833	0.626879	0.179108	0.59994
Commercial	0.323416	0.231011	0.312834	0.089381	0.32039
Industrial	0.060988	0.043563	0.041295	0.011798	0.05536
Public	0.019630	0.014021	0.018987	0.005425	0.01945
Other Water Utilities	0.000008	0.000006	0.000006	0.000002	0.00001
Private Fire Protection	0.002631	0.001879			0.00188
Public Fire Protection	<u>0.004162</u>	<u>0.002973</u>			<u>0.00297</u>
Total	<u><u>1.000000</u></u>	<u><u>0.714286</u></u>	<u><u>1.00000</u></u>	<u><u>0.285714</u></u>	<u><u>1.00000</u></u>

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and 5 weightings are presented on the following page.

AQUA PENNSYLVANIA, INC.- BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification	Average Daily Consumption, 100 Gallons	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, 100 Gallons Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	505,230	1.1	555,753.0	0.626879
Commercial	277,340	1.0	277,340.0	0.312834
Industrial	52,299	0.7	36,609.3	0.041295
Public	16,833	1.0	16,833.0	0.018987
Other Water Utilities	<u>7</u>	0.7	<u>4.9</u>	<u>0.000006</u>
Total	<u><u>851,709</u></u>		<u><u>886,540.2</u></u>	<u><u>1.000000</u></u>

The weightings of the factors is based on the maximum day ratio of 1.40, based on a review of maximum day ratios experienced during the period 1966 through 2017 (see Schedule F)

	Maximum Day Ratio	Weight
Average Day	1.00	0.7143
Maximum Day Extra Capacity	<u>0.40</u>	<u>0.2857</u>
Total	<u><u>1.40</u></u>	<u><u>1.0000</u></u>

* Ratio of maximum day to average day minus 1.0.

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor (8)=(3)+(5)+(7)
	Allocation Factor (2)	Weighted Factor (3)=(2) X 0.665337	Allocation Factor (4)	Weighted Factor (5)=(4) X 0.266135	Allocation Factor (6)	Weighted Factor (7)=(6) X 0.068528	
Residential	0.589166	0.391994	0.626879	0.166834	0.022042	0.001511	0.560338
Commercial	0.323416	0.215180	0.312834	0.083256			0.298436
Industrial	0.060988	0.040577	0.041295	0.010990			0.051567
Public	0.019630	0.013060	0.018987	0.005053			0.018113
Other Water Utilities	0.000008	0.000005	0.000006	0.000001			0.000007
Private Fire Protection	0.002631	0.001750			0.365256	0.025030	0.026781
Public Fire Protection	0.004162	0.002769			0.612701	0.041987	0.044757
Total	<u>1.000000</u>	<u>0.665337</u>	<u>1.000000</u>	<u>0.266135</u>	<u>1.000000</u>	<u>0.068528</u>	<u>1.000000</u>

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

The weightings of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.40 and the total system sendout for the test year of 116.5 mgd. The ratio is based on a review of the experienced maximum day ratios during the period 1966 through 2023 (see Schedule F). The system demand for fire protection is 20,000 gpm for 10 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	116,506,992	0.665337
Maximum Day Extra Capacity	<u>0.40</u>	<u>46,602,797</u>	<u>0.266135</u>
Subtotal	<u>1.40</u>	163,109,789	0.931472
Fire Protection		<u>12,000,000</u>	<u>0.068528</u>
Total		<u>175,109,789</u>	<u>1.000000</u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule G).

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	100 Gals. (2)	Allocation Factor (3)	Allocation Factor (4)=(3) X 0.444998	Allocation Factor (5)	Allocation Factor (6)=(5) X 0.445000	Allocation Factor (7)	
Residential	21,051.3	0.589167	0.262178	0.659593	0.293519	0.022042	0.558122
Commercial	11,555.8	0.323415	0.143919	0.289659	0.128898		0.272817
Industrial	2,179.1	0.060987	0.027139	0.033163	0.014758		0.041897
Public	701.4	0.019630	0.008735	0.017581	0.007824		0.016559
Other Water Utilities	0.3	0.000008	0.000004	0.000004	0.000002		0.000006
Private Fire Protection	94.0	0.002631	0.001171			0.365256	0.041349
Public Fire Protection	148.7	0.004162	0.001852			0.612701	0.069250
Total	35,730.6	1.000000	0.444998	1.000000	0.445000	1.000000	1.000000

The maximum hour extra capacity factors in column 5 are determined as follows:

AQUA PENNSYLVANIA, INC.

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weightings of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.0 and the total system sendout for the test year of 116.5 mgd. The ratio is based on a review of the experienced maximum hour ratios during the period 1966 through 2023 (see Schedule F) The system demand for fire protection is 20,000 gpm.

	<u>Ratio</u>	<u>Rate of Flow, (GPM)</u>	<u>Weight</u>
Average Hour	1.00	80,908	0.4450
Maximum Hour Extra Capacity	<u>1.00</u>	<u>80,908</u>	<u>0.4450</u>
Subtotal	<u><u>2.00</u></u>	161,816	0.8900
Fire Protection		<u>20,000</u>	<u>0.1100</u>
Total		<u><u>181,816</u></u>	<u><u>1.0000</u></u>

The maximum hour extra capacity factors in column 5 of the previous page are determined as follows:

<u>Customer Classification</u>	<u>Average Hourly Consumption 100 Gals.</u>	<u>Maximum Hour Extra Capacity</u>		
		<u>Factor*</u>	<u>100 Gals. Per Hour</u>	<u>Allocation Factor</u>
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	21,051.3	3.5	73,679.6	0.659593
Commercial	11,555.8	2.8	32,356.2	0.289659
Industrial	2,179.1	1.7	3,704.5	0.033163
Public	701.4	2.8	1,963.9	0.017581
Other Water Utilities	<u>0.3</u>	1.5	<u>0.5</u>	<u>0.000004</u>
Total	<u><u>35,487.9</u></u>		<u><u>111,704.6</u></u>	<u><u>1.000000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule G).

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weightings of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	100 Gals. (2)	Allocation Factor (3)	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.472742	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.054516	
Residential	21,051.3	0.589167	0.659593	0.311817	0.022042	0.001202	0.591543
Commercial	11,555.8	0.323415	0.289659	0.136934			0.289826
Industrial	2,179.1	0.060987	0.033163	0.015678			0.044509
Public	701.4	0.019630	0.017581	0.008311			0.017591
Other Water Utilities	0.3	0.000008	0.000004	0.000002			0.000006
Private Fire Protection	94.0	0.002631			0.365256	0.019912	0.021156
Public Fire Protection	148.7	0.004162			0.612701	0.033402	0.035369
Total	35,730.6	1.000000	1.000000	0.472742	1.000000	0.054516	1.000000

The weighting of the factors is based on the ratio of the capacity required for a 10-hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 10-hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{20,000 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hours}}{220,120,710 \text{ Gallons}} = 0.0545$$

$$\text{General Service Weight} = 1.0000 - 0.0545 = 0.9455$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows:

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	50.00	0.4727
Extra Capacity Maximum Hour	<u>1.00</u>	<u>50.00</u>	<u>0.4727</u>
Total	<u><u>2.00</u></u>	<u><u>100.00</u></u>	<u><u>0.9455</u></u>

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Factors are based on the number of hydrants, as follows:

<u>Customer Classification</u> (1)	<u>Number of Hydrants</u> (2)	<u>Allocation Factor</u> (3)
Private Fire Protection	2,680	0.1121
Public Fire Protection	<u>21,237</u>	<u>0.8879</u>
Total	<u><u>23,917</u></u>	<u><u>1.0000</u></u>

FACTOR 7 AND 7A. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below:

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Factor 8 Allocation Factor</u> (3)	<u>Factor 8A Allocation Factor</u> (3)
Residential	402,260	0.868553	0.894152
Commercial	42,032	0.090755	0.093430
Industrial	2,149	0.004640	0.004777
Public	3,420	0.007384	0.007602
Other Water Utilities	18	0.000039	0.000040
Private Fire Protection	<u>13,259</u>	<u>0.028629</u>	
Total	<u><u>463,138</u></u>	<u><u>1.000000</u></u>	<u><u>1.000000</u></u>

AQUA PENNSYLVANIA, INC. - BASE WATER
BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Public		Other Water Utilities		Private Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2)X(3)	Number of Meters (5)	Weighting (6)=(2)X(5)	Number of Meters (7)	Weighting (8)=(2)X(7)	Number of Meters (9)	Weighting (10)=(2)X(9)	Number of Meters (11)	Weighting (12)=(2)X(11)	Number of Meters (13)	Weighting (14)=(2)X(13)	Number of Meters (15)	Weighting (16)
5/8	1.00	384,163	384,163	11,377	11,377	182	182	327	327	0	0	13,259	13,259	409,306	409,308
3/4	1.11	10,218	11,342	1,856	2,060	45	50	91	101	0	0	0	0	12,210	13,553
1	1.20	5,295	6,354	3,304	3,964	164	197	211	253	1	1	0	0	8,975	10,769
1-1/2	1.99	134	266	2,305	4,588	56	111	97	192	0	0	0	0	2,591	5,157
2	2.59	52	135	2,856	7,397	144	372	218	565	0	0	0	0	3,270	8,469
3	7.50	0	0	634	4,755	31	232	122	914	0	0	0	0	787	5,901
4	8.26	0	0	555	4,580	44	364	86	712	2	17	0	0	687	5,673
6	13.77	0	0	166	2,287	30	416	14	193	0	0	0	0	210	2,896
8	19.48	0	0	46	894	6	118	7	142	0	0	0	0	59	1,154
10	21.24	0	0	6	130	5	107	1	21	0	0	-	0	12	258
Total		399,862	402,260	23,104	42,032	707	2,149	1,174	3,420	3	18	13,259	13,259	438,107	463,138

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below:

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	402,254	0.886774
Commercial	30,956	0.068243
Industrial	1,164	0.002566
Public	1,973	0.004350
Other Water Utilities	7	0.000015
Private Fire Protection	<u>17,261</u>	<u>0.038052</u>
 Total	 <u><u>453,615</u></u>	 <u><u>1.000000</u></u>

AQUA PENNSYLVANIA, INC. - BASE WATER

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Public		Other Water Utilities		Private Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)X(3)	Number of Services (5)	Weighting (6)=(2)X(5)	Number of Services (7)	Weighting (8)=(2)X(7)	Number of Services (9)	Weighting (10)=(2)X(9)	Number of Services (11)	Weighting (12)=(2)X(11)	Number of Services (13)	Weighting (14)=(2)X(13)	Number of Services (15)	Weighting (16)
3/4	1.00	394,381	394,381	13,232	13,232	227	227	418	418	0	0	0	0	408,258	408,258
1	1.43	5,295	7,572	3,304	4,724	164	235	211	301	1	1	0	0	8,975	12,833
1-1/2	1.58	134	211	2,305	3,642	56	88	97	152	0	0	0	0	2,591	4,093
2	1.73	52	90	2,856	4,941	144	249	218	378	0	0	6	10	3,276	5,668
4	3.14	0	0	1,189	3,732	75	235	208	654	2	6	1,946	6,110	3,420	10,737
6	3.14	0	0	166	522	30	95	14	44	0	0	2,540	7,976	2,750	8,637
8	3.14	0	0	46	144	6	19	7	23	0	0	952	2,989	1,011	3,175
10	3.14	0	0	6	19	5	16	1	3	0	0	55	173	67	211
12	3.14											1	3	1	3
Total		399,862	402,254	23,104	30,956	707	1,164	1,174	1,973	3	7	5,500	17,261	430,349	453,615

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on number of bills

Customer Classification	Total Bills	Allocation Factor
(1)	(2)	(3)
Residential	4,798,449	0.940718
Commercial	277,242	0.054352
Industrial	8,481	0.001663
Public	14,088	0.002762
Other Water Utilities	32	0.000006
Private Fire Protection	682	0.000134
Public Fire Protection	1,864	0.000365
	<u>5,100,839</u>	<u>1.000000</u>
Total	<u>5,100,839</u>	<u>1.000000</u>

FACTOR 10. ALLOCATION OF METER READING COSTS.

Factors are based on number of bills for metered customers

Customer Classification	Total Bills	Allocation Factor
(1)	(2)	(3)
Residential	4,798,449	0.941062
Commercial	277,242	0.054372
Industrial	8,481	0.001663
Public	14,088	0.002763
Other Water Utilities	32	0.000006
Private Fire Protection	682	0.000134
	<u>5,098,975</u>	<u>1.000000</u>
Total	<u>5,098,975</u>	<u>1.000000</u>

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 11. ALLOCATION OF CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES, MATERIALS AND SUPPLIES.

Factors are based on customers' accounting and collecting expenses, meter reading and billing and collecting expenses as follows:

Customer Classification	Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 10,737,714	0.962697
Commercial	381,486	0.034202
Industrial	11,670	0.001046
Public	19,385	0.001738
Other Water Utilities	44	0.000004
Private Fire Protection	938	0.000084
Public Fire Protection	2,542	0.000228
	<u>\$ 11,153,780</u>	<u>1.000000</u>
Total	<u>\$ 11,153,780</u>	<u>1.000000</u>

FACTOR 12. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION AND MAINTENANCE SUPERVISION AND ENGINEERING, MAPS AND RECORDS AND OTHER DEPARTMENTAL EXPENSES.

Factors are based on transmission and distribution operation expenses other than those being allocated, as follows:

Customer Classification	Transmission and Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 3,605,464	0.748282
Commercial	685,853	0.142343
Industrial	76,659	0.015910
Public	47,179	0.009792
Other Water Utilities	126	0.000026
Private Fire Protection	161,040	0.033422
Public Fire Protection	242,004	0.050226
	<u>\$ 4,818,325</u>	<u>1.000000</u>
Total	<u>\$ 4,818,325</u>	<u>1.000000</u>

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 13. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE EXPENSES.

Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:

Customer Classification	Transmission & Distribution Maintenance Labor	Allocation Factor
(1)	(2)	(3)
Residential	\$729,237	0.5835
Commercial	224,490	0.1796
Industrial	32,002	0.0256
Public	13,811	0.0111
Other Water Utilities	11	0.0000
Private Fire Protection	59,455	0.0476
Public Fire Protection	190,795	0.1527
	<u>\$1,249,802</u>	<u>1.0000</u>
Total	<u>\$1,249,802</u>	<u>1.0000</u>

FACTOR 14. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power and chemicals.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$32,871,070	0.7587
Commercial	7,396,397	0.1707
Industrial	1,108,817	0.0256
Public	454,077	0.0105
Other Water Utilities	435	0.0000
Private Fire Protection	484,465	0.0112
Public Fire Protection	1,008,190	0.0233
	<u>\$43,323,451</u>	<u>1.0000</u>
Total	<u>\$43,323,451</u>	<u>1.0000</u>

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 15. ALLOCATION OF CASH WORKING - EXPENSES

Factors are based on the allocation of total operation and maintenance expenses.

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$104,197,428	0.7192
Commercial	29,931,414	0.2066
Industrial	4,907,737	0.0339
Public	1,829,798	0.0126
Other Water Utilities	1,383	0.0000
Private Fire Protection	1,317,249	0.0091
Public Fire Protection	<u>2,695,633</u>	<u>0.0186</u>
Total	<u><u>\$144,880,642</u></u>	<u><u>1.0000</u></u>

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$27,495,255	0.7273
Commercial	7,334,890	0.1940
Industrial	1,125,554	0.0298
Public	453,072	0.0120
Other Water Utilities	427	0.0000
Private Fire Protection	471,102	0.0125
Public Fire Protection	924,697	0.0245
Total	<u>\$37,804,996</u>	<u>1.0000</u>

FACTOR 17. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciaton other than those items being allocated, as follows:

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$2,785,254,921	#####
Commercial	1,146,197,290	#####
Industrial	179,813,416	#####
Public	69,856,058	#####
Other Water Utilities	35,976	#####
Private Fire Protection	149,452,282	#####
Public Fire Protection	275,724,195	#####
Total	<u>\$4,606,334,138</u>	<u>#####</u>

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are base on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$2,610,603,159	0.604913
Commercial	1,073,310,881	0.248701
Industrial	168,370,610	0.039014
Public	65,414,473	0.015157
Other Water Utilities	33,722	0.000008
Private Fire Protection	139,869,333	0.032410
Public Fire Protection	258,063,540	0.059797
Total	<u>\$4,315,665,718</u>	<u>1.000000</u>

FACTOR 19. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$451,357,952	0.668240
Commercial	162,720,651	0.240910
Industrial	25,466,675	0.037704
Public	9,979,745	0.014775
Other Water Utilities	5,705	0.000008
Private Fire Protection	17,733,671	0.026255
Public Fire Protection	8,178,597	0.012108
Total	<u>\$675,442,996</u>	<u>1.000000</u>

AQUA PENNSYLVANIA, INC. - BASE WATER

RESIDENTIAL, COMMERCIAL, INDUSTRIAL, PUBLIC, SALES TO OTHER WATER UTILITIES AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS

FACTOR 18. ORIGINAL COST MEASURE OF VALUE RATE BASE ALLOCATED TO

Account (1)	Factor Ref. (2)	Measure of Value (3)	Residential (4)	Commercial (5)	Industrial (6)	Other Public Authority (7)	Other Water Utilities (8)	Private Fire Protection (9)	Public Fire Protection (10)
NONDEPRECIABLE PLANT									
301	17	7,076,060	4,278,593	1,760,741	276,222	107,310	55	229,582	423,556
302	17	2,883,289	1,743,403	717,451	112,552	43,726	23	93,548	172,587
303	17	4,382,345	2,649,818	1,090,462	171,070	66,459	34	142,185	262,317
303.1	1	1,703,879	1,003,868	551,061	103,916	33,446	14	4,483	7,092
303.1	1	2,826,590	1,665,330	914,163	172,387	55,485	23	7,437	11,765
303.1	2	6,878,759	4,126,849	2,203,902	380,815	133,765	51	12,927	20,450
303.2	3	1,566,728	877,897	467,568	80,792	28,379	11	41,958	70,121
303.3	2	1,408,638	845,100	451,317	77,984	27,392	10	2,647	4,188
303.4	3	1,426,636	799,344	425,730	73,563	25,839	10	38,204	63,847
303.5	5	1,314,949	777,849	381,106	58,527	23,132	8	27,819	46,509
303.6	14	3,128,180	2,373,464	534,059	80,062	32,787	31	34,981	72,797
303.6	14	1,002,955	760,978	171,229	25,670	10,512	10	11,216	23,340
303.6	14	1,066,770	809,397	182,124	27,303	11,181	11	11,929	24,825
Total Nondepreciable Plant		36,665,675	22,711,890	9,850,913	1,640,863	599,413	291	658,916	1,203,394
DEPRECIABLE PLANT									
304.2	2	15,842,590	9,504,618	5,075,844	877,062	308,076	117	29,772	47,100
	3	41,425,214	23,212,140	12,362,789	2,136,184	750,353	286	1,109,406	1,854,056
304.3	2	126,455,344	75,865,737	40,515,322	7,000,701	2,459,055	937	237,643	375,949
	2	64,602,306	38,757,568	20,698,083	3,576,452	1,256,259	479	121,405	192,061
304.3	14	53,461,027	40,562,816	9,127,134	1,368,277	560,329	536	597,829	1,244,104

AQUA PENNSYLVANIA, INC. - BASE WATER

RESIDENTIAL, COMMERCIAL, INDUSTRIAL, PUBLIC, SALES TO OTHER WATER UTILITIES AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS

		FACTOR 18. ORIGINAL COST MEASURE OF VALUE RATE BASE ALLOCATED TO									
		RESIDENTIAL, COMMERCIAL, INDUSTRIAL, PUBLIC, SALES TO OTHER WATER UTILITIES AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS									
Account	Factor Ref.	Measure of Value	Residential	Commercial	Industrial	Other Public Authority	Other Water Utilities	Private Fire Protection	Public Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
304.3	14	1,827,991	1,827,030	411,104	61,630	25,238	24	26,927	56,037		
304.3	14	33,294,081	25,261,424	5,684,132	852,126	348,958	334	372,312	774,795		
305	1	32,083,661	18,902,599	10,376,357	1,956,707	629,787	262	84,411	133,537		
306	2	13,985,903	8,390,716	4,480,976	774,274	271,970	104	26,283	41,580		
307	2	58,348,547	35,005,682	18,694,427	3,230,237	1,134,648	432	109,652	173,469		
310.4	3	21,208,458	11,883,914	6,329,375	1,093,662	384,158	146	567,982	949,221		
311	3	60,049,614	33,648,108	17,920,987	3,096,593	1,087,705	414	1,608,184	2,687,623		
320	2	48,680,474	29,205,410	15,596,850	2,695,002	946,642	361	91,484	144,726		
	2	11,784,514	7,070,012	3,775,668	652,403	229,162	87	22,146	35,035		
	2	187,254,833	112,341,839	59,965,011	10,366,625	3,641,364	1,388	351,902	556,704		
	2	617,164	370,262	197,735	34,167	12,001	5	1,160	1,835		
	2	35,159	21,093	11,265	1,946	684	-	66	105		
	2	2,950,701	1,770,246	945,382	163,354	57,379	22	5,545	8,772		
330	5	67,021,813	39,646,297	19,424,648	2,983,053	1,179,014	384	1,417,902	2,370,505		
	5	16,536,160	9,781,853	4,792,605	736,003	290,896	97	349,836	584,870		
331	3	694,734,492	389,286,449	207,334,018	35,825,545	12,584,025	4,795	18,605,634	31,094,026		
	4	2,218,378,445	1,238,125,718	605,211,859	92,942,648	36,734,419	12,265	91,728,744	153,622,792		
333	8	486,971,955	431,834,081	33,232,375	1,249,596	2,118,086	7,515	18,530,302	-		
334	7	64,671,758	56,170,863	5,869,273	300,082	477,563	2,513	1,851,463	-		
	7A	18,921,969	16,919,108	1,767,871	90,387	143,846	757	-	-		
335	6	83,854,380	241,334	25,217	1,289	2,052	11	9,395,931	74,458,449		
336	7	277,858	45,524	10,244	1,536	629	1	7,955	-		
339	14	60,000	45,524	10,244	1,536	629	1	7,955	-		
340	14	4,974,333	3,774,206	849,243	127,313	52,136	50	55,626	115,759		
	14	414,068	314,168	70,692	10,598	4,340	4	4,630	9,636		
	14	96,951,245	73,560,419	16,562,002	2,481,363	1,016,154	973	1,084,159	2,256,176		
341	14	9,989,627	7,579,492	1,705,479	255,674	104,702	100	111,709	232,471		
	14	2,031,995	1,541,748	346,912	52,007	21,298	20	22,723	47,287		
342	14	1,787,074	1,355,919	305,098	45,738	18,730	18	19,984	41,587		
343.1	14	2,578,845	1,956,664	440,273	66,003	27,029	26	28,838	60,013		
343.2	14	8,778,790	6,860,786	1,498,759	224,684	92,011	88	98,169	204,293		
344	2	413,153	247,867	132,371	22,873	8,034	3	776	1,228		

AQUA PENNSYLVANIA, INC. - BASE WATER

RESIDENTIAL, COMMERCIAL, INDUSTRIAL, PUBLIC, SALES TO OTHER WATER UTILITIES AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS

FACTOR 18. ORIGINAL COST MEASURE OF VALUE RATE BASE ALLOCATED TO

Account (1)	Factor Ref. (2)	Measure of Value (3)	Residential (4)	Commercial (5)	Industrial (6)	Other Public Authority (7)	Other Water Utilities (8)	Private Fire Protection (9)	Public Fire Protection (10)
345	2	4,489,760	2,693,591	1,438,485	248,558	87,308	33	8,437	13,348
346	14	117,278	88,983	20,022	3,002	1,229	1	1,311	2,729
	14	6,288,858	4,771,584	1,073,665	160,957	65,914	63	70,325	146,350
347	3	18,198,220	10,197,162	5,431,010	938,432	329,632	126	487,365	814,492
348	14	1,043,899	792,044	178,220	26,717	10,841	10	11,673	24,293
	14	36,601	27,771	6,249	937	384	-	409	852
Total Depreciable Plant		4,584,010,157	2,771,214,845	1,139,915,031	178,732,397	69,474,140	35,797	149,258,681	275,379,261
Total Utility Plant		4,620,675,832	2,793,926,735	1,149,765,944	180,373,260	70,073,553	36,088	149,917,597	276,582,655
OTHER RATE BASE ELEMENTS									
Materials and Supplies	17	17,396,771	10,519,090	4,328,851	679,102	263,826	136	564,437	1,041,329
Cash Working Capital	14	7,707,000	5,847,580	1,315,778	197,252	80,778	77	86,184	179,351
Acquisition Adjustment	17								
Deferred Income Taxes	18	(330,113,886)	(199,890,247)	(82,099,692)	(12,879,004)	(5,003,684)	(2,579)	(10,698,884)	(19,739,795)
Customer Advances	17								
Total Other Rate Base Elements		(305,010,115)	(183,323,576)	(76,455,063)	(12,002,650)	(4,659,080)	(2,366)	(10,048,263)	(18,519,115)
Total Original Cost Measure of Value		4,315,665,717	2,610,603,159	1,073,310,881	168,370,610	65,414,473	33,722	139,869,334	258,063,540

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 20. ALLOCATION OF UNRECOVERED PUBLIC FIRE PROTECTION.

These costs are deducted directly from the Public Fire Protection Classification.

<u>Customer Classification</u> (1)	<u>Allocation Factor</u> (2)
Public Fire Protection	1.0000

FACTOR 21. REALLOCATION OF UNRECOVERED PUBLIC FIRE PROTECTION.

These costs are allocated based on meter equivalents.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	402,260	0.894187
Commercial	42,032	0.093433
Industrial	2,149	0.004777
Public	<u>3,420</u>	<u>0.007602</u>
Total	<u><u>449,861</u></u>	<u><u>1.000000</u></u>

AQUA PENNSYLVANIA, INC. - BASE WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 22. ALLOCATION OF SOURCE OF SUPPLY BENEFITS AND OTHER COSTS

These costs are allocated based on the Source of Supply labor allocation.

<u>Customer Classification</u> (1)	<u>Source of Supply Labor</u> (2)	<u>Allocation Factor</u> (3)
Residential	574,838	0.596684
Commercial	306,923	0.318587
Industrial	53,034	0.055049
Public	18,628	0.019336
Other Water Utilities	7	0.000007
Private Fire Protection	3,783	0.003927
Public Fire Protection	<u>6,174</u>	<u>0.006409</u>
 Total	 963,388	 1.000000

AQUA PENNSYLVANIA, INC. - BASE WATER

SUMMARY OF AVERAGE DAILY SEND OUT,
MAXIMUM DAILY USE AND MAXIMUM HOURLY USE FOR THE YEARS 1962 - 2023

Year (1)	Average Daily Send Out (MGD) (2)	Maximum Daily Use			Maximum Hourly Use		
		MGD (3)	Ratio to Average (4)	Highest Use Day (5)	MGD (6)	Ratio to Average (7)	Highest Use Hour (8)
1962	56.90	78.18	1.37	5/19/62	131.83	2.32	6-7PM
1963	59.10	88.52	1.50	6/27/63	145.10	2.46	7-8PM
1966	66.50	94.68	1.42	6/25/66	133.20	2.00	7-8PM
1967	68.80	101.83	1.48	6/16/67	152.40	2.22	8-9PM
1968	72.90	92.06	1.26	7/23/68	152.11	2.09	7-8PM
1969	73.90	93.41	1.26	5/29/69	129.98	1.76	6-7PM
1970	74.60	91.28	1.22	9/24/70	129.46	1.74	6-7PM
1971	76.20	99.97	1.31	7/08/71	145.60	1.91	8-9PM
1972	75.90	94.35	1.24	8/25/72	137.59	1.81	6-7PM
1973	76.30	95.65	1.25	6/11/73	142.13	1.86	10-11AM
1974	77.60	97.21	1.25	6/10/74	134.21	1.73	7-8PM
1975	77.10	90.78	1.18	5/24/75	136.70	1.77	9-10AM
1976	79.40	96.90	1.22	6/10/76	132.20	1.66	7-8AM
1977	79.60	100.51	1.26	5/28/77	149.21	1.87	10-11AM
1978	78.60	91.53	1.16	6/19/78	129.77	1.65	8-9AM
1979	78.20	88.75	1.13	5/10/79	122.81	1.57	7-8AM
1980	80.80	102.04	1.26	7/15/80	147.88	1.83	7-8PM
1981	76.80	86.30	1.12	6/16/81	118.08	1.54	9-10PM
1982	78.50	93.00	1.18	7/26/82	130.01	1.66	N/A
1983	80.70	104.43	1.29	7/16/83	146.66	1.82	10-11AM
1984	82.20	100.75	1.23	6/11/84	152.09	1.85	7-8PM
1985	81.30	92.21	1.13	4/22/85	129.19	1.59	7-8AM
1986	88.00	114.19	1.30	7/07/86	157.94	1.79	7-8PM
1987	87.40	107.84	1.23	8/04/87	147.12	1.68	7-8PM
1988	89.20	117.52	1.32	6/21/88	128.90	1.45	8-9PM
1989	87.90	101.19	1.15	7/11/89	138.00	1.57	7-8AM
1990	88.40	102.75	1.16	7/04/90	151.52	1.71	9-10AM
1991	87.20	113.49	1.30	6/10/91	159.00	1.82	8-9PM
1992	85.40	100.30	1.17	6/15/92	132.00	1.55	9-10AM
1993	89.10	118.80	1.33	7/10/93	170.00	1.91	9-10AM
1994	89.80	113.90	1.27	7/13/94	142.40	1.59	7-8AM
1995	92.60	121.80	1.32	7/15/95	180.15	1.95	9-10AM
1996	94.20	110.00	1.17	6/8/96	161.09	1.71	9-10AM
1997	103.80	142.53	1.37	7/16/97	205.57	1.98	7-8PM
1998	108.80	139.39	1.28	7/29/98	182.65	1.68	7-8AM
1999	108.10	148.16	1.37	7/16/99	198.99	1.84	8-9PM
2000	113.54	136.91	1.21	6/11/00	195.58	1.72	10-11AM
2001	119.11	160.48	1.35	8/8/01	228.58	1.92	11-12AM
2002	115.41	152.07	1.32	8/14/02	196.46	1.70	7-8AM
2003	111.22	130.48	1.17	6/30/03	172.19	1.55	7-8AM
2004	112.93	133.44	1.18	7/11/04	177.15	1.57	8-9PM
2005	116.28	142.40	1.22	6/26/05	192.45	1.66	10-11AM
2006	113.19	142.50	1.26	8/23/06	180.09	1.59	8-9AM
2007	114.41	137.64	1.20	8/4/07	190.15	1.66	9-10AM
2008	113.27	141.79	1.25	7/18/08	192.98	1.70	3-4PM
2009	106.32	123.45	1.16	5/25/09	173.22	1.63	11-12PM
2010	109.92	152.25	1.39	7/7/10	222.17	2.02	6-7PM
2011	108.90	149.69	1.37	7/22/11	210.20	1.93	10-11AM
2012 *	106.33	139.36	1.31	7/9/12	180.20	1.69	10-11PM
2013	129.91	**			**		
2014	125.67	**			**		
2015	121.52	**			**		
2016	121.10	**			**		
2017	116.50	**			**		
2018	116.54	**			**		
2019	115.27	**			**		
2020	114.20	**			**		
2021	113.86	121.80	1.07		**		
2022	114.34	125.70	1.10		**		
2023	115.31	123.50	1.07		**		

* Data for 2012 and prior reflect southeast PA only.

** Maximum day and hour data not available State-wide.

AQUA PENNSYLVANIA, INC. - BASE WATER

BASIS FOR ALLOCATING DEMAND RELATED COSTS OF FIRE SERVICE
TO RESIDENTIAL AND PRIVATE AND PUBLIC FIRE PROTECTION CUSTOMER CLASSIFICATIONS

Description			Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
(1)			(2)	(3)	(4)=(2)x(3)	(5)
<u>GENERAL SERVICE - RESIDENTIAL</u>						
3/4	- inch meter		0.56	47	26	
1	- inch meter		1.00	10,934	10,934	
1-1/2	- inch meter		2.25	2,201	4,953	
2	- inch meter		4.00	76	304	
				13,259	16,217	0.022042
<u>PRIVATE FIRE PROTECTION</u>						
<u>Hydrant</u>	<u>Lead</u>	<u>Nozzle Sizes</u>				
6	6	2-2 1/2", 1-4 1/2"	32.75	2,178	71,325	
4	4	2-2 1/2", 1-4 1/2"	16.00	200	3,200	
4	4	2-2 1/2"	12.50	200	2,500	
5	6	2-2 1/2", 1-4"	25.00	102	2,550	
<u>Fire Lines</u>						
1	-inch		1.00	0	0	
1-1/2	-inch		2.25	0	0	
2	-inch		4.00	6	24	
3	-inch		9.00	3	27	
4	-inch		16.00	1,943	31,088	
6	-inch		36.00	2,540	91,440	
8	-inch		64.00	952	60,928	
10	-inch		100.00	55	5,500	
12	-inch		144.00	1	144	
Total Fire Lines				5,500	189,151	
Total Private Fire Protection				8,180	268,726	0.365256
<u>PUBLIC FIRE PROTECTION</u>						
<u>Hydrant</u>	<u>Lead</u>	<u>Nozzle Sizes</u>				
6	6	2-5"	25.00	14,752	368,800	
6	6	2-2 1/2",	12.50	2,609	32,609	
4	4	2-2 1/2", 1-4 1/2"	16.00	95	1,520	
4	4	2-2 1/2"	12.50	590	7,375	
6	4	2-2 1/4", 1-4 1/2"	16.00	167	2,672	
5	6	2-2 1/2"	12.50	3,024	37,800	
Total Public Fire Protection				21,237	450,776	0.612701
Total Fire Protection				42,675	735,719	1.000000

AQUA PENNSYLVANIA, INC. - BASE WATER

CALCULATION OF COMMODITY/DEMAND RATES FOR STANDBY SERVICE

Firm Standby Service:

<u>Description:</u>	<u>Cost of Service</u>		<u>Units Hundred Gals.</u>	<u>Cost Per Unit</u>
	<u>Annual</u>	<u>Per Month</u>		
Total Base Costs	303,904,028			
Less: Variable Costs	<u>32,196,547</u>		310,873,785	0.1036 Per Hundred Gallons
Fixed Base Costs	271,707,481	\$22,642,290	851,709 Avg Day	26.5845 Per Hundred of Avg Day
Max Day Extra Capacity	59,563,871	\$4,963,656	1,738,249 Peak Day	2.8555 Per Hundred of Peak Day
Max Hour Extra Capacity	116,784,751	\$9,732,063	147,193 Peak Hour	66.1179 Per Hundred Peak Hour

Interruptible Standby Service:

<u>Description:</u>	<u>Cost of Service</u>		<u>Units Hundred Gals.</u>	<u>Cost Per Unit</u>
	<u>Annual</u>	<u>Per Month</u>		
Fixed Base Costs	271,707,481			
Less: Depreciation Return and Taxes	<u>237,850,560</u>			
Total	33,856,921	\$2,821,410	851,709 Avg Day	3.3126 Per Hundred of Avg Day
Max Day Extra Capacity	59,563,871			
Less: Depreciation Return and Taxes	<u>47,320,961</u>			
Total	12,242,910	\$1,020,243	1,738,249 Peak Day	0.5869 Per Hundred of Peak Day
Max Hour Extra Capacity	116,784,751			
Less: Depreciation Return and Taxes	<u>113,175,967</u>			
Total	3,608,784	\$300,732	147,193 Peak Hour	2.0431 Per Hundred Peak Hour
Depreciation, Return & Taxes for Base, Max Day and Max Hour	398,347,488			
Plus: Variable Costs	<u>32,196,547</u>			
Total	430,544,035		310,873,785	\$1.3849 Per Hundred Gallons

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rates

Rate Description	Zone 1		
	Current Rates	FPPTY Rates	Change
RESIDENTIAL			
Customer Charges:			
5/8	20.51	23.90	16.5%
3/4	35.20	41.00	16.5%
1	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%
2	164.00	191.10	16.5%
3	329.00	383.00	16.4%
4	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%
5/8,3/4	22.72	26.11	14.9%
5/8,1	23.07	26.46	14.7%
5/8,1-1/2	26.40	29.79	12.8%
5/8,2	28.51	31.90	11.9%
3/4,1	37.76	43.56	15.4%
3/4,1-1/2	41.09	46.89	14.1%
3/4,2	43.20	49.00	13.4%
1,1	62.36	72.26	15.9%
1,1-1/2	65.69	75.59	15.1%
1,2	67.80	77.70	14.6%
1-1/2,1	105.06	114.96	9.4%
1-1/2,1-1/2	108.39	118.29	9.1%
1-1/2,2	110.50	120.40	9.0%
2,1-1/2	143.89	153.79	6.9%
2,2	146.00	155.90	6.8%
Consumption Charges:			
1st block	1.3050	1.7349	32.9%
2nd block	1.5451	2.0540	32.9%
3rd block			
Beech Mountain	0.6158	1.1084	80.0%
Bristol Township	0.8575	1.5436	80.0%
Concord Park			
First 20			
Over 20			
Treasure Lake			
First 20			
Over 20			
Block Size (100 gallons)			
First	20	20	
Next or Over	20	20	
Next			
Next			
Over			

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rates

Rate Description	Zone 1		
	Current Rates	FPFTY Rates	Change
COMMERCIAL			
Customer Charges:			
5/8	20.51	23.90	16.5%
3/4	35.20	41.00	16.5%
1	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%
2	164.00	191.10	16.5%
3	329.00	383.00	16.4%
4	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%
Consumption Charges:			
		0.287605	
1st block	1.4017	1.8048	28.8%
2nd block	1.2315	1.5857	28.8%
3rd block	1.0217	1.3155	28.8%
4th block	0.9351	1.2040	28.8%
CC Gardens & Sand Springs	1.4017	1.8635	32.9%
Beech Mountain	0.6158	1.1084	80.0%
Bristol Township	1.4017	1.8048	28.8%
Concord Park			
Treasure Lake			
Block Size (100 gallons)			
First	100		
Next	233		
Next	3,000		
Next or Over	3,333		
Over			
First			
Over			
INDUSTRIAL			
Customer Charges:			
5/8	20.51	23.90	16.5%
3/4	35.20	41.00	16.5%
1	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%
2	164.00	191.10	16.5%
3	329.00	383.00	16.4%
4	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%
Consumption Charges:			
1st block	1.4017	1.8048	28.8%
2nd block	1.2315	1.5857	28.8%
3rd block	1.0217	1.3155	28.8%
4th block	0.9351	1.2040	28.8%
5th block	0.9104	1.2040	32.2%
6th block	0.7283	0.9682	32.9%
Block Size			
First	100		
Next	233		
Next	3000		
Next	30,000		
Next or Over	66,667		
Over or First	100,000		
Over			

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rates

Rate Description	Zone 1		
	Current Rates	FPFTY Rates	Change
Public			
Customer Charges:			
5/8	20.51	23.90	16.5%
3/4	35.20	41.00	16.5%
1	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%
2	164.00	191.10	16.5%
3	329.00	383.00	16.4%
4	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%
5/8,1-1/2	26.40	31.90	20.8%
Consumption Charges:			
1st block	1.4017	1.8048	28.8%
2nd block	1.2315	1.5857	28.8%
3rd block	1.0163	1.3511	32.9%
4th block	0.9301	1.2365	32.9%
CC Gardens & Sand Springs	1.4017	1.8635	32.9%
Beech Mountain	0.6158	0.8187	32.9%
Bristol Township	1.4017	1.8635	32.9%
Concord Park			
Treasure Lake			
First	100		
Next	233		
Next	3,000		
Over	3,333		
Sales to Other Water Utilities			
Customer Charges:			
5/8	20.51	23.90	16.5%
3/4	35.20	41.00	16.5%
1	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%
2	164.00	191.10	16.5%
3	329.00	383.00	16.4%
4	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%
Consumption Charges: ##			
All Usage	1.4017	1.8048	28.8%
UNMETERED			
Zone 1, 2 and 3	83.00	97.01	16.9%

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rate

Rate Description	Zone 2			Zone 3		
	Current Rates	FPPTY Rates	Change	Current Rates	FPPTY Rates	Change
RESIDENTIAL						
Customer Charges:						
5/8	20.51	23.90	16.5%	30.51	33.90	11.1%
3/4	35.20	41.00	16.5%	30.51	33.90	11.1%
1	59.80	69.70	16.6%	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%	115.20	134.20	16.5%
2	164.00	191.10	16.5%	164.00	191.10	16.5%
3	329.00	383.00	16.4%	329.00	383.00	16.4%
4	536.00	625.00	16.6%	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%		4,033.00	
5/8,3/4	22.72	26.11	14.9%			
5/8,1	23.07	26.46	14.7%			
5/8,1-1/2	26.40	29.79	12.8%			
5/8,2	28.51	31.90	11.9%			
3/4,1	37.76	43.56	15.4%			
3/4,1-1/2						
3/4,2						
1,1						
1,1-1/2						
1,2						
1-1/2,1						
1-1/2,1-1/2						
1-1/2,2						
2,1-1/2						
2,2						
Consumption Charges:						
1st block	1.3050	1.7349	32.9%	1.2231	1.6307	33.3%
2nd block	1.5451	2.0540	32.9%	1.5451	2.0540	32.9%
3rd block						
Beech Mountain						
Bristol Township						
Concord Park	1.0566	1.7349				
First 20		1.7349				
Over 20						
Treasure Lake	0.9204	1.6567				
First 20		1.6567				
Over 20						
Block Size (100 gallons)						
First	20	20		40	40	
Next or Over	20	20		40	40	
Next						
Next						
Over						

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rate

Rate Description	Zone 2			Zone 3		
	Current Rates	FPPTY Rates	Change	Current Rates	FPPTY Rates	Change
COMMERCIAL						
Customer Charges:						
5/8	20.51	23.90	16.5%	30.51	33.90	11.1%
3/4	35.20	41.00	16.5%	30.51	33.90	11.1%
1	59.80	69.70	16.6%	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%	115.20	134.20	16.5%
2	164.00	191.10	16.5%	164.00	191.10	16.5%
3	329.00	383.00	16.4%	329.00	383.00	16.4%
4	536.00	625.00	16.6%	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%		4,033.00	
Consumption Charges:						
1st block	1.4017	1.8048	28.8%	1.4017	1.8048	28.8%
2nd block	1.2315	1.5857	28.8%	1.2315	1.5857	28.8%
3rd block	1.0217	1.3155	28.8%	1.0217	1.3155	28.8%
4th block	0.9351	1.2040	28.8%	0.9351	1.2040	28.8%
CC Gardens & Sand Spr						
Beech Mountain						
Bristol Township						
Concord Park	1.0566	1.7349	64.2%			
Treasure Lake	0.9204	1.6567	80.0%			
Block Size (100 gallons)						
First	100			100		
Next	233			233		
Next	3,000			3,000		
Next or Over	3,333			3,333		
Over						
Fist						
Over						
INDUSTRIAL						
Customer Charges:						
5/8	20.51	23.90	16.5%	30.51	33.90	11.1%
3/4	35.20	41.00	16.5%	30.51	33.90	11.1%
1	59.80	69.70	16.6%	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%	115.20	134.20	16.5%
2	164.00	191.10	16.5%	164.00	191.10	16.5%
3	329.00	383.00	16.4%	329.00	383.00	16.4%
4	536.00	625.00	16.6%	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%		4,033.00	
Consumption Charges:						
1st block	1.4017	1.8048	28.8%	1.4017	1.8048	28.8%
2nd block	1.2315	1.5857	28.8%	1.2315	1.5857	28.8%
3rd block	1.0217	1.3155	28.8%	1.0217	1.3155	28.8%
4th block	0.9351	1.2040	28.8%	0.9351	1.2040	28.8%
5th block	0.9104	1.2040	32.2%	0.9104	1.2040	32.2%
6th block	0.7283	0.9682	32.9%	0.7283	0.9682	32.9%
Block Size						
First	100			100		
Next	233			233		
Next	3000			3000		
Next	30,000			30,000		
Next or Over	66,667			66,667		
Over or First	100,000			100,000		
Over						

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rate

Rate Description	Zone 2			Zone 3		
	Current	FPFTY	Change	Current	FPFTY	Change
	Rates	Rates		Rates	Rates	
Public						
Customer Charges:						
5/8	20.51	23.90	16.5%	30.51	33.90	11.1%
3/4	35.20	41.00	16.5%	30.51	33.90	11.1%
1	59.80	69.70	16.6%	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%	115.20	134.20	16.5%
2	164.00	191.10	16.5%	164.00	191.10	16.5%
3	329.00	383.00	16.4%	329.00	383.00	16.4%
4	536.00	625.00	16.6%	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%		4,033.00	
5/8,1-1/2						
Consumption Charges:						
1st block	1.4017	1.8048	28.8%	1.4017	1.8048	28.8%
2nd block	1.2315	1.5857	28.8%	1.2315	1.5857	28.8%
3rd block	1.0163	1.3511	32.9%	1.0163	1.3511	32.9%
4th block	0.9301	1.2365	32.9%	0.9301	1.2365	32.9%
CC Gardens & Sand Spr						
Beech Mountain						
Bristol Township						
Concord Park	1.0566	1.8048	70.8%			
Treasure Lake	0.9204	1.5857	72.3%			
First	100			100		
Next	233			233		
Next	3,000			3,000		
Over	3,333			3,333		
Sales to Other Water Utilitie						
Customer Charges:						
5/8	20.51	23.90	16.5%	30.51	33.90	11.1%
3/4	35.20	41.00	16.5%	30.51	33.90	11.1%
1	59.80	69.70	16.6%	59.80	69.70	16.6%
1-1/2	115.20	134.20	16.5%	115.20	134.20	16.5%
2	164.00	191.10	16.5%	164.00	191.10	16.5%
3	329.00	383.00	16.4%	329.00	383.00	16.4%
4	536.00	625.00	16.6%	536.00	625.00	16.6%
6	1,105.00	1,288.00	16.6%	1,105.00	1,288.00	16.6%
8	1,934.00	2,254.00	16.5%	1,934.00	2,254.00	16.5%
10	2,858.00	3,330.00	16.5%	2,858.00	3,330.00	16.5%
12	3,461.00	4,033.00	16.5%		4,033.00	
Consumption Charges:						
All Usage	1.4017	1.8048	28.8%	1.4017	1.8048	28.8%
UNMETERED						
Zone 1, 2 and 3	83.00	97.01	16.9%	83.00	97.01	16.9%

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rate

Rate Description	Bunker Hill/Sun Valley			Phoenixville		
	Current Rates	FPPTY Rates	Change	Current Rates	FPPTY Rates	Change
RESIDENTIAL						
Customer Charges:						
Bunker Hill						
5/8	11.80	20.65	75.0%	4.90	8.58	75.1%
3/4				4.90	8.60	75.5%
1	18.00	31.50	75.0%	9.90	17.30	74.7%
1-1/2				17.30	30.30	75.1%
2				37.00	64.80	75.1%
3				61.70	108.00	75.0%
4				123.30	215.90	75.1%
6				197.30	345.50	75.1%
8				419.30	734.20	75.1%
10						
12						
5/8,3/4						
5/8,1						
5/8,1-1/2						
5/8,2						
3/4,1						
3/4,1-1/2						
3/4,2						
1,1						
1,1-1/2						
1,2						
1-1/2,1						
1-1/2,1-1/2						
1-1/2,2						
2,1-1/2						
2,2						
Consumption Charges:						
	Consumption Charges: Bunker Hill					
1st block	0.6660	1.1655	75.0%	0.4440	0.7770	75.0%
2nd block	Consumption Charges: Sun Valley			0.3626	0.6346	75.0%
3rd block	0.5000	0.8750	75.0%	0.2960	0.5180	75.0%
Beech Mountain						
Bristol Township						
Concord Park						
First 20						
Over 20						
Treasure Lake						
First 20						
Over 20						
Block Size (100 gallons)						
First	0			3,333		
Next or Over	0			13,334		
Next				16,667		
Next						
Over						

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rate

Rate Description	Bunker Hill/Sun Valley			Phoenixville		
	Current Rates	FPPTY Rates	Change	Current Rates	FPPTY Rates	Change
COMMERCIAL						
Customer Charges:						
5/8				4.90	8.58	75.1%
3/4				4.90	8.60	75.5%
1				9.90	17.30	74.7%
1-1/2				17.30	30.30	75.1%
2				37.00	64.80	75.1%
3				61.70	108.00	75.0%
4				123.30	215.90	75.1%
6				197.30	345.50	75.1%
8				419.30	734.20	75.1%
10						
12						
Consumption Charges:						
1st block				0.4440	0.7770	75.0%
2nd block				0.3626	0.6346	75.0%
3rd block				0.2960	0.5180	75.0%
4th block						
CC Gardens & Sand Spr						
Beech Mountain						
Bristol Township						
Concord Park						
Treasure Lake						
Block Size (100 gallons)						
First				3,333		
Next				13,334		
Next				16,667		
Next or Over						
Over						
Fist						
Over						
INDUSTRIAL						
Customer Charges:						
5/8				4.90	8.58	75.1%
3/4				4.90	8.60	75.5%
1				9.90	17.30	74.7%
1-1/2				17.30	30.30	75.1%
2				37.00	64.80	75.1%
3				61.70	108.00	75.0%
4				123.30	215.90	75.1%
6				197.30	345.50	75.1%
8				419.30	734.20	75.1%
10						
12						
Consumption Charges:						
1st block				0.4440	0.7770	75.0%
2nd block				0.3626	0.6346	75.0%
3rd block				0.2960	0.5180	75.0%
4th block						
5th block						
6th block						
Block Size (100 gallons)						
First				3,333		
Next				13,334		
Next				16,667		
Next						
Next or Over						
Over or First						
Over						

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rate

Rate Description	Bunker Hill/Sun Valley			Phoenixville		
	Current	FPPTY	Change	Current	FPPTY	Change
	Rates	Rates		Rates	Rates	
Public						
Customer Charges:						
5/8				4.90	8.58	75.1%
3/4				4.90	8.60	75.5%
1				9.90	17.30	74.7%
1-1/2				17.30	30.30	75.1%
2				37.00	64.80	75.1%
3				61.70	108.00	75.0%
4				123.30	215.90	75.1%
6				197.30	345.50	75.1%
8				419.30	734.20	75.1%
10						
12						
5/8,1-1/2						
Consumption Charges:						
1st block				0.4440	0.7770	75.0%
2nd block				0.3626	0.6346	75.0%
3rd block				0.2960	0.5180	75.0%
4th block						
CC Gardens & Sand Spr						
Beech Mountain						
Bristol Township						
Concord Park						
Treasure Lake						
	First			3,333		
	Next			13,334		
	Next			16,667		
	Over					
Sales to Other Water Utilitie						
Customer Charges:						
5/8						
3/4						
1						
1-1/2						
2						
3						
4						
6						
8						
10						
12						
Consumption Charges:						
All Usage						
UNMETERED						
Zone 1, 2 and 3						

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rate

Rate Description	Shenandoah					Belle Aire		
	Current Rates	Present Allowance	FPPTY Rates	Change	Proposed Allowance	Current Rates	FPPTY Rates	Change
RESIDENTIAL								
Customer Charges:		(gals.)			(gals.)			
5/8	20.49	1,000	23.90	16.6%	-	50.00	23.90	
3/4	29.88	1,000	41.00	37.2%	-		41.00	
1	40.91	1,000	69.70	70.4%	-		69.70	
1-1/2			134.20		-		134.20	
2	110.29	2,000	191.10	73.3%	-		191.10	
3	679.73	84,000	383.00	-43.7%	-		383.00	
4	1,223.46	150,000	625.00	-48.9%	-		625.00	
6	2,582.84	324,000	1,288.00	-50.1%	-		1,288.00	
8	3,616.05	453,000	2,254.00	-37.7%	-		2,254.00	
10								
12								
5/8,3/4								
5/8,1								
5/8,1-1/2								
5/8,2								
3/4,1								
3/4,1-1/2								
3/4,2								
1,1								
1,1-1/2								
1,2								
1-1/2,1								
1-1/2,1-1/2								
1-1/2,2								
2,1-1/2								
2,2								
			Fixed					
Consumption Charges:			Consumption Chg: Allow + Blocks			Consumption		
	-		1.2687			1.2144		
1st block	2.0490		1.5021	-26.7%		1.4378		
2nd block	1.0960							
3rd block	0.4830							
Beech Mountain	1.0960							
Bristol Township								
Concord Park								
First 20								
Over 20								
Treasure Lake								
First 20								
Over 20								
Block Size (100 gallons)			Residential					
First	10		20					
Next or Over	10		20					
Next	10							
Next	40							
Over	70							

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rate

Rate Description	Shenandoah					Belle Aire		
	Current Rates	Present Allowance	FPPTY Rates	Change	Proposed Allowance	Current Rates	FPPTY Rates	Change
COMMERCIAL								
Customer Charges:	<i>(gals.)</i>							
5/8	20.49	1,000	23.90	16.6%	-			
3/4	29.88	1,000	41.00	37.2%	-			
1	40.91	1,000	69.70	70.4%	-			
1-1/2	-		134.20					
2	110.29	2,000	191.10	73.3%	-			
3	679.73	84,000	383.00	-43.7%	-			
4	1,223.46	150,000	625.00	-48.9%	-			
6	2,582.84	324,000	1,288.00	-50.1%	-			
8	3,616.05	453,000	2,254.00	-37.7%	-			
10								
12								
Consumption Charges:	Consumption Chg: Over Allowance							
1st block	-		1.173100					
2nd block	2.0490		1.030700	-49.7%				
3rd block	1.0960		0.486700	-55.6%				
4th block	0.4830		0.445500	-7.8%				
CC Gardens & Sand Spr	1.0960			-100.0%				
Beech Mountain								
Bristol Township								
Concord Park	-		RZ 1 Blocking					
Treasure Lake	0.392							
	0.189							
Block Size (100 gallons)								
First	10							
Next	10							
Next	10							
Next or Over	40							
Over	70							
Fist	500							*Greater than 1" Meters
Over	500							*Greater than 1" Meters
INDUSTRIAL								
Customer Charges:	<i>(gals.)</i>							
5/8	20.49	1,000	23.90	16.6%	-			
3/4	29.88	1,000	41.00	37.2%	-			
1	40.91	1,000	69.70	70.4%	-			
1-1/2	-		134.20					
2	110.29	2,000	191.10	73.3%	-			
3	679.73	84,000	383.00	-43.7%	-			
4	1,223.46	150,000	625.00	-48.9%	-			
6	2,582.84	324,000	1,288.00	-50.1%	-			
8	3,616.05	453,000	2,254.00	-37.7%	-			
10								
12								
Consumption Charges:	Consumption Chg: Over Allowance							
	-		1.1731					
	2.0490		1.0307					
	1.0960		0.4867					
1st block	0.4830		0.4455					
2nd block	1.0960		0.4455					
3rd block			0.3582					
4th block								
5th block	-							
6th block	0.392							
	0.189							
First	10		RZ 1 blocking					
Next	10							
Next	10							
Next	40							
Next or Over	70							
Over or First	500							*Greater than 1" Meters
Over	500							*Greater than 1" Meters

Docket No. 24-3047822
Aqua Pennsylvania, Inc.
Current and Proposed Rate

Rate Description	Shenandoah					Belle Aire		
	Current Rates	Present Allowance	FPPTY Rates	Change	Proposed Allowance	Current Rates	FPPTY Rates	Change
Public								
Customer Charges:		(gals.)			(gals.)			
5/8	20.49	1,000	23.90	16.6%	-			
3/4	29.88	1,000	41.00	37.2%	-			
1	40.91	1,000	69.70	70.4%	-			
1-1/2	-		134.20					
2	110.29	2,000	191.10	73.3%	-			
3	679.73	84,000	383.00	-43.7%	-			
4	1,223.46	150,000	625.00	-48.9%	-			
6	2,582.84	324,000	1,288.00	-50.1%	-			
8	3,616.05	453,000	2,254.00	-37.7%	-			
10								
12								
5/8, 1-1/2			Consumption Chg: Over Allowance					
			-	1.1731				
			2.0490	1.0307	-49.7%			
Consumption Charges:			1.0960	0.4999	-54.4%			
1st block	0.4830		0.4575	-5.3%				
2nd block	1.0960							
3rd block								
4th block								
			Consumption Chg 2"+: Over Allowance					
CC Gardens & Sand Spr	-							
Beech Mountain	0.392							
Bristol Township	0.189							
Concord Park								
Treasure Lake								
	First	10		RZ 1 blocking				
	Next	10						
	Next	10						
	Over	40						
		70						
		500		*Greater than 1" Meters				
		500		*Greater than 1" Meters				
Sales to Other Water Utilitie								
Customer Charges:								
5/8								
3/4								
1								
1-1/2								
2								
3								
4								
6								
8								
10								
12								
Consumption Charges:								
All Usage								
UNMETERED								
Zone 1, 2 and 3						75.07		

SHENANDOAH WATER OPERATIONS

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

COMPARISON OF PRO FORMA COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - WATER
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Customer Classification (1)	Pro Forma Cost of Service - FPFTY		Pro Forma Revenues Under Present Rates		Pro Forma Revenues Under Proposed Rates - FPFTY		Proposed Increase		
	Amount (2)	Water Contribution (3)	Water COS Less Water Contribution (4)	Amount (6)	Percent of Total (7)	Amount (8)	Percent of Total (9)	Amount (10)	Percent Increase (11)
Residential	\$ 2,819,285	(749,673)	\$ 2,069,612	\$ 1,450,143	79.6%	\$ 2,069,612	78.9%	\$ 619,469	42.7%
Commercial	571,472	(267,782)	303,691	219,644	12.1%	303,691	11.6%	84,047	38.3%
Industrial	421,234	(319,052)	102,182	63,892	3.5%	102,182	3.9%	38,290	59.9%
Public	219,869	(128,879)	90,991	56,977	3.1%	90,991	3.5%	34,013	59.7%
Private Fire Protection	23,251	(155)	23,096	23,096	1.3%	23,096	0.9%	-	0.0%
Public Fire Protection	34,717		34,717	8,170	0.4%	34,820	1.3%	26,650	326.2%
Total Tariff Sales of Water	4,089,829	(1,465,540)	2,624,288	1,821,922	100.0%	2,624,391	100.0%	802,469	44.0%
Other Water Revenues	6,383		6,383	6,383		6,383		-	0.0%
Subtotal Other Revenue	6,383		6,383	6,383		6,383		-	
Total	\$ 4,096,212	\$ (1,465,540)	\$ 2,630,671	\$ 1,828,305	100.0%	\$ 2,630,774	100.0%	\$ 802,469	43.9%

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
OPERATION AND MAINTENANCE EXPENSES										
Source of Supply										
----Operation----										
601.1	Operation Labor									
	Treatment Plants & Wells	2	-	-	-	-	-	-	-	-
	Booster Stations	3	-	-	-	-	-	-	-	-
620.1	Materials and Supplies									
	Treatment Plants & Wells	2	5,807	3,864	874	695	346	-	11	17
	Booster Stations	3	328	203	46	37	18	-	3	21
635.1	Contract Services - Lab Testing	2	-	-	-	-	-	-	-	-
641.1	Building Rental									
	Treatment Plants & Wells	2	-	-	-	-	-	-	-	-
	Booster Stations	3	-	-	-	-	-	-	-	-
	Total Operation		6,136	4,068	920	731	364	-	14	38
----Maintenance----										
601.2	Maintenance Labor									
	Treatment Plants & Wells	2	-	-	-	-	-	-	-	-
	Booster Stations	3	-	-	-	-	-	-	-	-
620.2	Materials and Supplies									
	Treatment Plants & Wells	2	5,159	3,432	777	617	308	-	10	15
	Booster Stations	3	1,918	1,189	269	214	107	-	20	120
631.2	Contractor Services - Engineer									
	Treatment Plants & Wells	2	-	-	-	-	-	-	-	-
	Booster Stations	3	-	-	-	-	-	-	-	-
636.2	Contractor Services - other									
675.2	Miscellaneous									
	Treatment Plants & Wells	2	-	-	-	-	-	-	-	-
	Booster Stations	3	-	-	-	-	-	-	-	-
	Total Maintenance		7,077	4,621	1,046	831	414	-	30	136
----Miscellaneous----										
610.1	Water Purchased for Resale	1	-	-	-	-	-	-	-	-
615.1	Power Purchased	1	30,051	19,550	4,548	3,948	1,801	-	79	125
616.1	Power Purchased	1	-	-	-	-	-	-	-	-
	Total Miscellaneous		30,051	19,550	4,548	3,948	1,801	-	79	125
	Total Source of Supply Expenses		43,263	28,239	6,514	5,510	2,580	-	123	298

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
Water Treatment Expenses										
---Operation---										
601.3	Operating Labor	2	248,480	165,331	37,406	29,722	14,814	-	467	739
604.3	Employee Benefits	2	51,092	33,995	7,691	6,111	3,046	-	96	152
615.3	Purchased Power	1	9,645	6,274	1,460	1,267	578	-	25	40
616.3	Purchased Power	1	-	-	-	-	-	-	-	-
618.3	Chemicals	1	158,649	103,212	24,010	20,840	9,509	-	417	660
620.3	Materials and Supplies	2	21,286	14,163	3,204	2,546	1,269	-	40	63
631.3	Contractor Services	2	-	-	-	-	-	-	-	-
635.3	Contractor Services - testing	2	15,977	10,631	2,405	1,911	953	-	30	48
636.3	Contractor Services - other	2	24,781	16,489	3,731	2,964	1,477	-	47	74
642.3	Equipment Rental	2	-	-	-	-	-	-	-	-
650.3	Transportation	2	42,900	28,544	6,458	5,132	2,558	-	81	128
675.3	Miscellaneous	2	-	-	-	-	-	-	-	-
	Total Operation		572,810	378,639	86,366	70,494	34,204	-	1,203	1,903
---Maintenance---										
601.4	Maintenance Labor	2	-	-	-	-	-	-	-	-
604.4	Employee Benefits	2	-	-	-	-	-	-	-	-
620.4	Materials and Supplies	2	1,605	1,068	242	192	96	-	3	5
631.4	Contractor Services - Eng	2	-	-	-	-	-	-	-	-
635.4	Contractor Services - Testing	2	-	-	-	-	-	-	-	-
636.4	Contractor Services - Other	2	226,654	150,809	34,121	27,112	13,513	-	426	674
642.4	Equipment Rental	2	-	-	-	-	-	-	-	-
650.4	Transportation	2	-	-	-	-	-	-	-	-
675.4	Miscellaneous	2	-	-	-	-	-	-	-	-
	Total Maintenance		228,259	151,877	34,362	27,303	13,609	-	429	679
	Total Water Treatment Expenses		801,069	530,516	120,728	97,798	47,813	-	1,632	2,582

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
Transmission & Distribution Expenses										
---Operating---										
601.5	Operating Labor									
	Supervision & Engineering	12	320	251	29	10	9	-	2	18
	Maps & Records	12	615	483	56	19	17	-	5	35
	Storage Facilities	5	418	274	57	40	23	-	3	21
	12 inch and Over Mains	3	102	63	14	11	6	-	1	6
	Under 12 inch Mains	4	550	339	71	50	28	-	8	54
	Hydrants	6	140	-	-	-	-	-	13	127
	Removing and Resetting Meters	7	2,105	1,891	166	10	38	-	-	-
	Miscellaneous Meter Expense	7	98	88	8	0	2	-	-	-
	Services on Customer's Premises	8	213	192	16	1	3	-	1	-
	Employee Benefits	12	1,343	1,054	123	42	37	-	10	77
604.5	Operating Labor									
6502.2	Purchased Power	1	207,459	134,966	31,397	27,252	12,434	-	546	863
615.6	Purchased Power	1	-	-	-	-	-	-	-	-
620.5	Materials and Supplies	12	115	90	10	4	3	-	1	7
631.5	Contractor Services - Eng	12	-	-	-	-	-	-	-	-
635.5	Contractor Services - Lab	2	-	-	-	-	-	-	-	-
636.5	Contractor Services - Other	12	86,858	68,219	7,957	2,691	2,364	-	639	4,988
641.5	Property Rental	12	576	452	53	18	16	-	4	33
642.5	Property & Equipment Rental	12	188	147	17	6	5	-	1	11
650.5	Transportation	12	254	199	23	8	7	-	2	15
675.5	Miscellaneous	12	-	-	-	-	-	-	-	-
	Total Operation		301,352	208,711	39,998	30,161	14,990	-	1,237	6,255
---Maintenance---										
601.6	Maintenance Labor									
	Supervision & Engineering	13	355	221	35	19	12	-	8	60
	Structures & Improvements	5	89	58	12	9	5	-	1	4
	12 inch and Over Mains	3	407	252	57	45	23	-	4	26
	Under 12 inch Mains	4	2,413	1,489	310	219	123	-	36	237
	Services	8	1,261	1,138	96	3	18	-	4	-
	Meters	7	263	237	21	1	5	-	-	-
	Hydrants	6	664	-	-	-	-	-	63	601
	Employee Benefits	13	314	196	31	17	11	-	7	54
	Materials and Supplies	13	675	421	66	37	23	-	14	115
631.6	Contractor Services - Eng	13	-	-	-	-	-	-	-	-
636.6	Contractor Services - Other	13	13,302	8,285	1,295	723	452	-	282	2,265
641.6	Equipment Rental	13	-	-	-	-	-	-	-	-
650.6	Transportation	13	59	37	6	3	2	-	1	10
	Miscellaneous	13	-	-	-	-	-	-	-	-
	Total Maintenance		19,803	12,334	1,928	1,077	673	-	421	3,371
	Total Transmission and Distribution Expenses		321,155	221,045	41,926	31,238	15,662	-	1,658	9,626

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
Customer Accounting and Collecting Expenses										
601.7	Labor	11	20,761	19,010	1,479	36	235	-	1	1
604.7	Employee Benefits	11	4,705	4,308	335	8	53	-	0	0
616.7	Purchased Power	11	-	-	-	-	-	-	-	-
620.7	Materials and Supplies	9	338	310	24	1	4	-	0	0
636.7	Contractor Services - Billing	9	-	-	-	-	-	-	-	-
636.7	Contractor Services - Meter Reading	10	-	-	-	-	-	-	-	-
650.7	Transportation	9	869	795	62	2	10	-	0	0
670.7	Bad Debt Expense	9	17,998	16,479	1,282	31	204	-	1	1
675.7	Miscellaneous	9	-	-	-	-	-	-	-	-
	Total Customer Accounting and Collecting Expenses		44,670	40,902	3,181	77	506	-	2	1
Administrative and General Expenses										
601.8	Labor	14	65,790	45,653	9,017	6,568	3,423	-	197	932
603.8	Officers Labor	14	5,807	4,030	796	580	302	-	17	82
604.8	Employee Benefits	14	153,057	106,210	20,978	15,281	7,964	-	457	2,167
615.8	Purchased Power	14	374	260	51	37	19	-	1	5
616.8	Purchased Power	14	-	-	-	-	-	-	-	-
6208	Materials and Supplies	14	-	-	-	-	-	-	-	-
631.8	Contractor Services - Engineering	14	-	-	-	-	-	-	-	-
632.8	Contractor Services - Accounting	14	3,945	2,737	541	394	205	-	12	56
633.8	Contractor Services - Legal	14	-	-	-	-	-	-	-	-
634.9	Contractor Services - Mgmt Fee	14	180,210	125,052	24,700	17,992	9,376	-	539	2,552
635.8	Contractor Services - Lab Testing	2	-	-	-	-	-	-	-	-
636.8	Contractor Services - Other	14	113,288	78,613	15,527	11,310	5,894	-	339	1,604
641.8	Rent - Building	14	-	-	-	-	-	-	-	-
642.8	Rent - Equipment	14	-	-	-	-	-	-	-	-
650.8	Transportation	14	2,939	2,039	403	293	153	-	9	42
656.8	Vehicle Insurance	14	763	530	105	76	40	-	2	11
657.8	General Liability Insurance	14	24,673	17,121	3,382	2,463	1,284	-	74	349
658.8	A&G Workers Comp Insurance	16	5,081	3,490	719	541	276	-	12	43
659.8	A&G General Liability Insurance	14	11,597	8,047	1,589	1,158	603	-	35	164
660.8	Advertising	14	-	-	-	-	-	-	-	-
666.8	Rate Case Amortization	19	7,668	5,286	1,071	790	412	-	44	65
406.0	Amortization of UPAA	14	-	-	-	-	-	-	-	-
675.8	A & G Miscellaneous	14	2,386	1,655	327	238	124	-	7	34
	Subtotal Administrative and General		577,579	400,723	79,207	57,722	30,077	-	1,744	8,106

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
	Total Operation & Maintenance Expenses		1,787,736	1,221,425	251,556	192,344	96,639	-	5,158	20,614
	DEPRECIATION EXPENSE									
503.00	Purification Buildings									
304.30	Major Treatment Plants	2	247,166	164,457	37,209	29,565	14,736	-	464	735
	Other Structures	2	13,342	8,877	2,009	1,596	795	-	25	40
310.40	Other Power Producing Equipment	3	13,757	8,526	1,929	1,533	764	-	142	862
311.00	Electric Pumping Equipment	3	65,344	40,498	9,163	7,281	3,629	-	677	4,097
320.00	Purification System Structures	2	-	-	-	-	-	-	-	-
	Wells and Boosters Equipment	2	-	-	-	-	-	-	-	-
	Distr. Reservoirs & Standpipes	2	2,630	1,750	396	315	157	-	5	8
330.00	Tanks	5	175,572	115,103	23,960	16,894	9,480	-	1,420	8,715
	Tank Painting	5	-	-	-	-	-	-	-	-
331.00	Mains and Accessories	3	11,393	7,061	1,598	1,269	633	-	118	714
	Under 12 inch	4	40,833	25,199	5,245	3,698	2,075	-	612	4,003
333.00	Services	8	6,023	5,439	459	16	88	-	20	-

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
334.00	Meters	7	30,567	27,462	2,414	144	547	-	-	-
	Remote	7A	-	-	-	-	-	-	-	-
	ERTS	6	7,593	-	-	-	-	-	719	6,874
335.00	Fire Hydrants	7	-	-	-	-	-	-	-	-
336.00	Back Flow Prevention Devices	7	-	-	-	-	-	-	-	-
339.00	Other Plant and Miscellaneous	14	629	436	86	63	33	-	2	9
340.00	Office Furniture and Equipment	14	511	355	70	51	27	-	2	7
	Mechanical Equipment	14	-	-	-	-	-	-	-	-
	Computers	14	-	-	-	-	-	-	-	-
341.00	Transportation Equipment	14	19,542	13,561	2,678	1,951	1,017	-	58	277
	Vehicles	14	-	-	-	-	-	-	-	-
	Other	14	-	-	-	-	-	-	-	-
342.00	Stores Equipment	14	-	-	-	-	-	-	-	-
343.10	Shop Equipment	14	2,457	1,705	337	245	128	-	7	35
343.20	Tools & Work Equipment - General	14	8,609	5,974	1,180	860	448	-	26	122
346.00	Communication Equipment	14	14,266	9,899	1,955	1,424	742	-	43	202
	Total Depreciation Expense		660,234	436,302	90,688	66,905	35,298	-	4,341	26,699

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER
ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Other Public Authority (8)	Other Water Utilities (9)	Private Fire Protection (10)	Public Fire Protection (11)
TAXES OTHER THAN INCOME TAXES										
	PUC Assessment	19	17,716	12,212	2,475	1,825	952	-	101	150
	OCA and SBA Assessments	19	8,383	5,779	1,171	863	451	-	48	71
	Total Taxes Other Than Income Taxes		26,099	17,991	3,647	2,688	1,403	-	148	222
INCOME TAXES										
	Federal Income Taxes	18	256,773	166,903	34,547	25,242	13,456	-	2,159	14,466
	State Income Taxes	18	106,180	69,017	14,286	10,438	5,564	-	893	5,982
	Deferred Taxes	18	(5,324)	(3,461)	(716)	(523)	(279)	-	(45)	(300)
	ITC-Amortized	18	-	-	-	-	-	-	-	-
	Total Income Taxes		357,628	232,459	48,116	35,156	18,742	-	3,007	20,148
UTILITY OPERATING INCOME										
		18	1,264,515	821,937	170,132	124,306	66,268	-	10,633	71,240
	Total Cost of Service		4,096,212	2,730,114	564,139	421,400	218,550	-	23,287	138,922
Less:										
	Other Water Revenues	19	(6,383)	(4,400)	(892)	(657)	(343)	-	(36)	(54)
	Revenues from Contract Sales	19	-	-	-	-	-	-	-	-
	Unrecovered Public Fire	20	(104,151)	-	-	-	-	-	-	(104,151)
	Reallocate Unrecovered Public Fire	21	104,151	93,571	8,225	492	1,863	-	-	-
	Total Cost of Service Related to Sales		4,089,829	2,819,285	571,472	421,234	219,869	-	23,251	34,717
Act 11										
	Shenandoah Contribution		-	-	-	-	-	-	-	-
	Total Cost of Service		\$ 4,089,829	\$ 2,819,285	\$ 571,472	\$ 421,234	\$ 219,869	\$ -	\$ 23,251	\$ 34,717

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.

Factors are based on the pro forma, future test year average daily consumption for each customer classification.

Customer Classification <u>(1)</u>	Average Daily Consumption, 100 Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	2,605	0.650567
Commercial	606	0.151341
Industrial	526	0.131362
Public	240	0.059937
Other Water Utilities	0	0.000000
Private Fire Protection		0.002631
Public Fire Protection		0.004162
Total	<u>3,977</u>	<u>1.000000</u>

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification , as follows:

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x 0.714286</u>	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x 0.285714</u>	
Residential	0.650567	0.464691	0.702380	0.200680	0.66537
Commercial	0.151341	0.108101	0.148540	0.042440	0.15054
Industrial	0.131362	0.093830	0.090252	0.025786	0.11962
Public	0.059937	0.042812	0.058828	0.016808	0.05962
Other Water Utilities	0.000000	0.000000	0.000000	0.000000	0.00000
Private Fire Protection	0.002631	0.001879			0.00188
Public Fire Protection	0.004162	0.002973			0.00297
Total	<u>1.000000</u>	<u>0.714286</u>	<u>1.000000</u>	<u>0.285714</u>	<u>1.000000</u>

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and 5 weightings are presented on the following page.

AQUA PENNSYLVANIA, INC.- SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification	Average Daily Consumption, 100 Gallons	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, 100 Gallons Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	2,605	1.1	2,865.5	0.702380
Commercial	606	1.0	606.0	0.148540
Industrial	526	0.7	368.2	0.090252
Public	240	1.0	240.0	0.058828
Other Water Utilities	<u>0</u>	0.7	<u>0.0</u>	<u>0.000000</u>
Total	<u><u>3,977</u></u>		<u><u>4,079.7</u></u>	<u><u>1.000000</u></u>

The weightings of the factors is based on the maximum day ratio of 1.40, based on a review of maximum day ratios experienced during the period 1966 through 2017 (see Schedule F)

	Maximum Day Ratio	Weight
Average Day	1.00	0.7143
Maximum Day Extra Capacity	<u>0.40</u>	<u>0.2857</u>
Total	<u><u>1.40</u></u>	<u><u>1.0000</u></u>

* Ratio of maximum day to average day minus 1.0.

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor (8)=(3)+(5)+(7)
	Allocation Factor (2)	Weighted Factor (3)=(2) X 0.665337	Allocation Factor (4)	Weighted Factor (5)=(4) X 0.266135	Allocation Factor (6)	Weighted Factor (7)=(6) X 0.068528	
Residential	0.650567	0.432846	0.702380	0.186928	0.000000	0.000000	0.619774
Commercial	0.151341	0.100693	0.148540	0.039532			0.140225
Industrial	0.131362	0.087400	0.090252	0.024019			0.111419
Public	0.059937	0.039878	0.058828	0.015656			0.055534
Other Water Utilities	0.000000	0.000000	0.000000	0.000000			0.000000
Private Fire Protection	0.002631	0.001750			0.125579	0.008606	0.010356
Public Fire Protection	0.004162	0.002769			0.874421	0.059923	0.062692
Total	<u>1.000000</u>	<u>0.665337</u>	<u>1.000000</u>	<u>0.266135</u>	<u>1.000000</u>	<u>0.068528</u>	<u>1.000000</u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS, cont.

The weightings of the factors is based on weightings in the base water cost allocation.

	<u>Weight</u>
Average Day	0.665337
Maximum Day	
Extra Capacity	<u>0.266135</u>
Subtotal	0.931472
Fire Protection	<u>0.068528</u>
Total	<u><u>1.000000</u></u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule G).

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	100 Gals. (2)	Allocation Factor (3)	Allocation Factor (5)	Weighted Factor (4)=(3) X 0.444998	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.110002	
Residential	108.5	0.650567	0.736206	0.289501	0.000000	0.000000	0.617113
Commercial	25.3	0.151341	0.137335	0.067346			0.128460
Industrial	21.9	0.131362	0.072176	0.058456			0.090574
Public	10.0	0.059937	0.054283	0.026672			0.050828
Other Water Utilities	0.0	0.000000	0.000000	0.000000			0.000000
Private Fire Protection	0.0	0.002631		0.001171	0.125579	0.013814	0.014985
Public Fire Protection	0.0	0.004162		0.001852	0.874421	0.096188	0.098040
Total	165.7	1.000000	1.000000	0.444998	1.000000	0.110002	1.000000

The maximum hour extra capacity factors in column 5 are determined as follows:

AQUA PENNSYLVANIA, INC.

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weightings of the factors is based on weightings in the base water cost allocation.

	<u>Weight</u>
Average Hour	0.4450
Maximum Hour Extra Capacity	<u>0.4450</u>
Subtotal	0.8900
Fire Protection	<u>0.1100</u>
Total	<u><u>1.0000</u></u>

The maximum hour extra capacity factors in column 5 of the previous page are determined as follows:

Customer Classification	Average Hourly Consumption 100 Gals.	<u>Maximum Hour Extra Capacity</u>		
		<u>Factor*</u>	<u>100 Gals. Per Hour</u>	<u>Allocation Factor</u>
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	108.5	3.5	379.8	0.736206
Commercial	25.3	2.8	70.8	0.137335
Industrial	21.9	1.7	37.2	0.072176
Public	10.0	2.8	28.0	0.054283
Other Water Utilities	<u>0.0</u>	1.5	<u>0.0</u>	<u>0.000000</u>
Total	<u><u>165.7</u></u>		<u><u>515.8</u></u>	<u><u>1.000000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule G).

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weightings of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	100 Gals. (2)	Allocation Factor (3)	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.472742	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.054516	
Residential	108.5	0.650567	0.736206	0.348036	0.000000	0.000000	0.655586
Commercial	25.3	0.151341	0.137335	0.064924			0.136469
Industrial	21.9	0.131362	0.072176	0.034121			0.096221
Public	10.0	0.059937	0.054283	0.025662			0.053996
Other Water Utilities	0.0	0.000000	0.000000	0.000000			0.000000
Private Fire Protection	0.0	0.002631			0.125579	0.006846	0.008090
Public Fire Protection	0.0	0.004162			0.874421	0.047670	0.049637
Total	165.7	1.000000	1.000000	0.472742	1.000000	0.054516	1.000000

The weighting of the factors is based on the ratio of the capacity required for a 10-hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity used in the Water Base cost of service study.

Fire Protection Weight = 0.0545

General Service Weight = 0.9455

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows:

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	50.00	0.4727
Extra Capacity Maximum Hour	<u>1.00</u>	<u>50.00</u>	<u>0.4727</u>
Total	<u><u>2.00</u></u>	<u><u>100.00</u></u>	<u><u>0.9455</u></u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Factors are based on the number of hydrants, as follows:

<u>Customer Classification</u> (1)	<u>Number of Hydrants</u> (2)	<u>Allocation Factor</u> (3)
Private Fire Protection	15	0.0947
Public Fire Protection	<u>143</u>	<u>0.9053</u>
Total	<u><u>158</u></u>	<u><u>1.0000</u></u>

FACTOR 7 AND 7A. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below:

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Factor 8 Allocation Factor</u> (3)	<u>Factor 8A Allocation Factor</u> (3)
Residential	2,662	0.898414	0.898414
Commercial	234	0.078974	0.078974
Industrial	14	0.004725	0.004725
Public	53	0.017887	0.017887
Other Water Utilities	0	0.000000	0.000000
Private Fire Protection	<u>0</u>	<u>0.000000</u>	<u>0.000000</u>
Total	<u><u>2,963</u></u>	<u><u>1.000000</u></u>	<u><u>1.000000</u></u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Public		Other Water Utilities		Private Fire Protection		Total	
		Number of Meters (3)	Weighting (4)=(2)X(3)	Number of Meters (5)	Weighting (6)=(2)X(5)	Number of Meters (7)	Weighting (8)=(2)X(7)	Number of Meters (9)	Weighting (10)=(2)X(9)	Number of Meters (11)	Weighting (12)=(2)X(11)	Number of Meters (13)	Weighting (14)=(2)X(13)	Number of Meters (15)	Weighting (16)
5/8	1.00	2,655	2,655	174	174	2	2	19	19	0	0	0	0	2,850	2,850
3/4	1.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1.20	6	7	22	26	1	1	5	6	0	0	0	0	34	40
1-1/2	1.99	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	2.59	0	0	10	26	1	3	8	21	0	0	0	0	19	50
3	7.50	0	0	0	0	0	0	1	7	0	0	0	0	1	7
4	8.26	0	0	1	8	1	8	0	0	0	0	0	0	2	16
6	13.77	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	19.48	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	21.24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		2,661	2,662	207	234	5	14	33	53	0	0	0	0	2,906	2,963

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below:

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	2,664	0.903051
Commercial	225	0.076271
Industrial	8	0.002712
Public	43	0.014576
Other Water Utilities	0	0.000000
Private Fire Protection	<u>10</u>	<u>0.003390</u>
 Total	 <u><u>2,950</u></u>	 <u><u>1.000000</u></u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER
BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Public		Other Water Utilities		Private Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)X(3)	Number of Services (5)	Weighting (6)=(2)X(5)	Number of Services (7)	Weighting (8)=(2)X(7)	Number of Services (9)	Weighting (10)=(2)X(9)	Number of Services (11)	Weighting (12)=(2)X(11)	Number of Services (13)	Weighting (14)=(2)X(13)	Number of Services (15)	Weighting (16)
3/4	1.00	2,655	2,655	174	174	2	2	19	19	0	0	0	0	2,850	2,850
1	1.43	6	9	22	31	1	1	5	7	0	0	0	0	34	48
1-1/2	1.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	1.73	0	0	10	17	1	2	8	14	0	0	6	10	25	43
4	3.14	0	0	1	3	1	3	1	3	0	0	0	0	3	9
6	3.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	3.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	3.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3.14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		2,661	2,664	207	225	5	8	33	43	0	0	6	10	2,912	2,950

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on number of bills

Customer Classification	Total Bills	Allocation Factor
(1)	(2)	(3)
Residential	31,932	0.915642
Commercial	2,484	0.071215
Industrial	60	0.001729
Public	395	0.011335
Other Water Utilities	0	0.000000
Private Fire Protection	2	0.000050
Public Fire Protection	1	0.000029
	<hr/>	<hr/>
Total	<u>34,874</u>	<u>1.000000</u>

FACTOR 10. ALLOCATION OF METER READING COSTS.

Factors are based on number of bills for metered customers

Customer Classification	Total Bills	Allocation Factor
(1)	(2)	(3)
Residential	31,932	0.915668
Commercial	2,484	0.071218
Industrial	60	0.001729
Public	395	0.011335
Other Water Utilities	0	0.000000
Private Fire Protection	2	0.000050
	<hr/>	<hr/>
Total	<u>34,873</u>	<u>1.000000</u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 11. ALLOCATION OF CUSTOMERS' ACCOUNTING AND COLLECTING EXPENSES, MATERIALS AND SUPPLIES.

Factors are based on customers' accounting and collecting expenses, meter reading and billing and collecting expenses as follows:

Customer Classification <u>(1)</u>	Operating Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$ 17,584	0.915642
Commercial	1,368	0.071215
Industrial	33	0.001729
Public	218	0.011335
Other Water Utilities	-	0.000000
Private Fire Protection	1	0.000050
Public Fire Protection	1	0.000029
	<u>19,204</u>	<u>1.000000</u>
Total	<u>\$ 19,204</u>	<u>1.000000</u>

FACTOR 12. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION AND MAINTENANCE SUPERVISION AND ENGINEERING, MAPS AND RECORDS AND OTHER DEPARTMENTAL EXPENSES.

Factors are based on transmission and distribution operation expenses other than those being allocated, as follows:

Customer Classification <u>(1)</u>	Transmission and Distribution Operating Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$ 2,848	0.785412
Commercial	332	0.091606
Industrial	112	0.030982
Public	99	0.027214
Other Water Utilities	-	0.000000
Private Fire Protection	27	0.007362
Public Fire Protection	208	0.057424
	<u>3,626</u>	<u>1.000000</u>
Total	<u>\$ 3,626</u>	<u>1.000000</u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 13. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE EXPENSES.

Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:

Customer Classification	Transmission & Distribution Maintenance Labor	Allocation Factor
(1)	(2)	(3)
Residential	\$3,175	0.6228
Commercial	496	0.0973
Industrial	277	0.0544
Public	173	0.0340
Other Water Utilities	0	0.0000
Private Fire Protection	108	0.0212
Public Fire Protection	868	0.1702
	<u>\$5,097</u>	<u>1.0000</u>
Total	<u>\$5,097</u>	<u>1.0000</u>

FACTOR 14. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power and chemicals.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$522,704	0.6939
Commercial	103,243	0.1371
Industrial	75,204	0.0998
Public	39,193	0.0520
Other Water Utilities	0	0.0000
Private Fire Protection	2,251	0.0030
Public Fire Protection	10,667	0.0142
	<u>\$753,262</u>	<u>1.0000</u>
Total	<u>\$753,262</u>	<u>1.0000</u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 15. ALLOCATION OF CASH WORKING - EXPENSES

Factors are based on the allocation of total operation and maintenance expenses.

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$1,216,139	0.6832
Commercial	250,484	0.1407
Industrial	191,554	0.1076
Public	96,226	0.0541
Other Water Utilities	0	0.0000
Private Fire Protection	5,115	0.0029
Public Fire Protection	<u>20,549</u>	<u>0.0115</u>
Total	<u><u>\$1,780,067</u></u>	<u><u>1.0000</u></u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$241,002	0.6869
Commercial	49,647	0.1415
Industrial	37,344	0.1064
Public	19,084	0.0544
Other Water Utilities	0	0.0000
Private Fire Protection	831	0.0024
Public Fire Protection	2,943	0.0084
	<u>2,943</u>	<u>0.0084</u>
Total	<u>\$350,852</u>	<u>1.0000</u>

FACTOR 17. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciaton other than those items being allocated, as follows:

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$9,974,563	#####
Commercial	2,065,469	#####
Industrial	1,509,167	#####
Public	804,692	#####
Other Water Utilities	0	-
Private Fire Protection	129,803	#####
Public Fire Protection	870,439	#####
	<u>870,439</u>	<u>#####</u>
Total	<u>\$15,354,133</u>	<u>#####</u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are base on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$10,408,706	0.650002
Commercial	2,154,486	0.134543
Industrial	1,574,167	0.098303
Public	839,190	0.052406
Other Water Utilities	0	0.000000
Private Fire Protection	134,649	0.008409
Public Fire Protection	902,151	0.056337
Total	<u>\$16,013,349</u>	<u>1.000000</u>

FACTOR 19. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$2,800,408	0.689341
Commercial	567,646	0.139730
Industrial	418,414	0.102996
Public	218,397	0.053760
Other Water Utilities	0	0.000000
Private Fire Protection	23,095	0.005685
Public Fire Protection	34,485	0.008489
Total	<u>\$4,062,445</u>	<u>1.000000</u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

RESIDENTIAL, COMMERCIAL, INDUSTRIAL, PUBLIC, SALES TO OTHER WATER UTILITIES AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS

FACTOR 18. ORIGINAL COST MEASURE OF VALUE RATE BASE ALLOCATED TO

Account (1)	Factor Ref. (2)	Measure of Value (3)	Residential (4)	Commercial (5)	Industrial (6)	Other Public Authority (7)	Other Water Utilities (8)	Private Fire Protection (9)	Public Fire Protection (10)
NONDEPRECIABLE PLANT									
301	17	517,932	336,466	69,673	50,908	27,144	-	4,379	29,362
303.2	3	17	11	2	2	1	-	-	1
303.3	2	22,000	14,639	3,312	2,632	1,312	-	41	65
303.4	3	22,663	14,047	3,178	2,525	1,259	-	235	1,421
Total Nondepreciable Plant									
		562,612	365,163	76,165	56,067	29,716	0	4,655	30,849
DEPRECIABLE PLANT									
	2	5,149,689	3,426,451	775,239	615,986	307,025	-	9,678	15,310
	2	264,803	176,192	39,864	31,675	15,788	-	498	787
310.4	3	201,408	124,827	28,242	22,441	11,185	-	2,086	12,627
311	3	606,420	375,843	85,035	67,567	33,677	-	6,280	38,018
	2	103,871	69,113	15,637	12,425	6,193	-	195	309
	5	4,911,830	3,220,128	670,314	472,622	265,221	-	39,736	243,809
	3	743,061	460,530	104,195	82,791	41,265	-	7,695	46,584
	4	1,697,997	1,047,856	218,126	153,795	86,305	-	25,444	166,471
333	8	355,388	320,933	27,106	964	5,180	-	1,205	-
334	7	485,192	435,903	38,318	2,293	8,679	-	-	-
	7A	-	-	-	-	-	-	-	-
335	6	374,627	-	-	-	-	-	35,469	339,158
339	14	10,092	7,003	1,383	1,008	525	-	30	143
340	14	-	-	-	-	-	-	-	-
	14	4,205	2,918	576	420	219	-	13	60
	14	104,352	72,412	14,303	10,418	5,430	-	312	1,478
343.1	14	49,177	34,126	6,740	4,910	2,559	-	147	696
343.2	14	106,853	74,148	14,645	10,668	5,560	-	319	1,513
	14	140,481	97,483	19,254	14,025	7,309	-	420	1,989
Total Depreciable Plant									
		15,309,446	9,945,866	2,058,977	1,504,008	802,120	0	129,527	888,952
Total Utility Plant									
		15,872,058	10,311,029	2,135,142	1,560,075	831,836	0	134,182	899,801
OTHER RATE BASE ELEMENTS									
	14	133,000	92,292	18,229	13,278	6,920	-	397	1,883
	18	8,284	5,385	1,115	814	434	-	70	467
Total Other Rate Base Elements									
		141,284	97,677	19,344	14,092	7,354	-	467	2,350
Total Original Cost Measure of Value									
		16,013,342	10,408,706	2,154,486	1,574,167	839,190	0	134,649	902,151

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 20. ALLOCATION OF UNRECOVERED PUBLIC FIRE PROTECTION.

These costs are deducted directly from the Public Fire Protection Classification.

<u>Customer Classification</u> (1)	<u>Allocation Factor</u> (2)
Public Fire Protection	1.0000

FACTOR 21. REALLOCATION OF UNRECOVERED PUBLIC FIRE PROTECTION.

These costs are allocated based on meter equivalents.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	2,662	0.898414
Commercial	234	0.078974
Industrial	14	0.004725
Public	<u>53</u>	<u>0.017887</u>
Total	<u><u>2,963</u></u>	<u><u>1.000000</u></u>

AQUA PENNSYLVANIA, INC. - SHENANDOAH WATER

BASIS FOR ALLOCATING DEMAND RELATED COSTS OF FIRE SERVICE
TO RESIDENTIAL AND PRIVATE AND PUBLIC FIRE PROTECTION CUSTOMER CLASSIFICATIONS

Description			Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
(1)			(2)	(3)	(4)=(2)x(3)	(5)
<u>GENERAL SERVICE - RESIDENTIAL</u>						
3/4	- inch meter		0.56	0	0	
1	- inch meter		1.00	0	0	
1-1/2	- inch meter		2.25	0	0	
2	- inch meter		4.00	0	0	
				0	0	0.000000
<u>PRIVATE FIRE PROTECTION</u>						
<u>Hydrant</u>	<u>Lead</u>	<u>Nozzle Sizes</u>				
6	6	2-2 1/2", 1-4 1/2"	32.75	15	491	
4	4	2-2 1/2", 1-4 1/2"	16.00	0	0	
4	4	2-2 1/2"	12.50	0	0	
5	6	2-2 1/2", 1-4"	25.00	0	0	
<u>Fire Lines</u>						
1	-inch		1.00	0	0	
1-1/2	-inch		2.25	0	0	
2	-inch		4.00	6	24	
3	-inch		9.00	0	0	
4	-inch		16.00	0	0	
6	-inch		36.00	0	0	
8	-inch		64.00	0	0	
10	-inch		100.00	0	0	
12	-inch		144.00	0	0	
Total Fire Lines				6	24	
Total Private Fire Protection				21	515	0.125579
<u>PUBLIC FIRE PROTECTION</u>						
<u>Hydrant</u>	<u>Lead</u>	<u>Nozzle Sizes</u>				
6	6	2-5"	25.00	143	3,586	
6	6	2-2 1/2",	12.50		0	
4	4	2-2 1/2", 1-4 1/2"	16.00		0	
4	4	2-2 1/2"	12.50		0	
6	4	2-2 1/4", 1-4 1/2"	16.00		0	
5	6	2-2 1/2"	12.50		0	
Total Public Fire Protection				143	3,586	0.874421
Total Fire Protection				164	4,101	1.000000

APPENDIX A

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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

A description of the methods used for the cost of service study is provided on pages 3 through 5 of Exhibit 5-A, Part I and in APA Statement No. 5. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedules A and A-S of Exhibit 5-A, Part I. Schedules B, B-S, C and C-S showing the rate of return produced by present and proposed rates by customer classification are provided in Exhibit No. 5-A, Part I.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- 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

The methods used for establishing the allocation factors in the cost of service study have not deviated from the previous study submitted in the last case.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- 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

Refer to Schedule F of Exhibit 5-A, Part I for the average day and maximum day and maximum hour system deliveries for the years 1962 through 2023, as available. Support for the customer class demand factors is provided on the following pages, which were taken from the discussion of the customer class demand study submitted in the Company's filing at Docket No. R-00973952.

CUSTOMER CLASS DEMAND STUDY

The purpose of the customer class demand study is to develop empirical bases for the maximum day and hour extra capacity factors used in the cost allocation study. The study of customer demands is being conducted in accordance with the plans submitted by the Company to the Pennsylvania Public Utility Commission during the course of the rate proceeding at Docket No. R-911892.

Previous reports on the customer class demand study were submitted as Exhibit No. 9-A in Docket No. R-00922476, and as part of Exhibit No. 50-B in Docket Nos. R-00932868, R-00953343 and R-00973952. The initial report sets forth descriptions of the selection of customers, the initial experience with data collection in 1991, and the data obtained in 1992. Subsequent reports included the observed maximum day and hour use for each customer or group of customers being monitored during the 1992 through 1996 data collection periods.

This report sets forth the data through the 1996 monitoring period as shown in the schedule on pages 7 through 22 of this response. Data during each period were reviewed to determine the maximum day and hour use for each customer or group of customers being monitored. The maximum use was divided by the average use for the year in which the monitoring was performed to develop indications of maximum day and hour ratios for the customer's classification.

The customers and customer groups, i.e., residential neighborhoods, were classified based on their revenue or billing category or, with respect to residential

neighborhoods, the housing density and annual use. The monitoring results were organized in this manner, inasmuch as data related to the proportions of the customer classification represented by these categories were available. For example, the Company prepares an analysis of consumption in each of its load control areas which indicates the housing density, high, medium or low, the number of residential customers and their annual consumption. The neighborhoods were grouped according to housing density and annual consumption, e.g., medium density housing with customers whose average annual use is between 60,000 and 70,000 gallons. Similarly, commercial and public customers were organized by revenue categories such as apartments, colleges, etc., and industrial customers were organized based on their billing frequency, quarterly or monthly.

Average ratios were calculated for each category and also are presented in the schedule on pages 7 through 22 of this response. The average ratios of the categories for which empirical data were available, and estimated ratios for six residential categories representing 3.49 percent of residential consumption, are weighted to determine the composite ratios for the several classifications in the schedule on pages 23 and 24 of this response.

Residential. The residential maximum day and hour ratios used in the most recent cost allocation study were 2.1 and 4.5, respectively. The maximum day ratio used in studies of other water utilities which were based on empirical demands is 2.5 and the maximum hour ratios range from 4.5 to 6.0.

The observed maximum day ratios of selected Philadelphia Suburban residential neighborhoods range from 0.76 to 5.27. The observed maximum hour ratios range from 1.31 to 33.86. The average maximum day and hour ratios by residential neighborhood category range from 1.23 to 3.87 and from 2.57 to 7.31, respectively. The weighted ratios, as shown in the schedule on page 23 of this response, are 2.119 for maximum day and 4.508 for maximum hour. The weighted maximum day and hour ratios of 2.1 and 4.5 confirm their continued use in the cost allocation study.

Commercial and Public. The commercial and public maximum day and hour ratios used in the most recent study were 2.0 and 3.8, respectively. Maximum day and hour ratios used in studies of other water utilities which were based on empirical demands range from 1.6 to 2.5 and 3.3 to 5.0, respectively.

The observed maximum day ratios of selected commercial and public customers range from 0.70 to 9.88. The observed maximum hour ratios range from 1.85 to 39.95. The average maximum day and hour ratios by revenue category range from 1.28 to 6.36 and from 2.52 to 23.84, respectively. The upper end of each range represents data for a golf course. A review of the data indicates that the golf course would likely contribute to the peak day load; however, its peak hour occurs in the early morning and would not occur at the same time as the peak hour of other commercial and public customers.

Thus, the weighted maximum day ratio of 2.0, as shown in the schedule on page 24 of this response, continues to be used for the commercial and public classifications. It includes the effect of the golf course and is within the range of

ratios used in other studies. The weighted maximum hour ratio excluding the golf course data of 3.8 is maintained for use in the cost allocation study and also is within the range of ratios used in other studies.

The weighted ratios for commercial and public customers do not reflect the initial data obtained in 1996 for six small commercial customers as shown in the schedule on page 18 of this response. The ratios for the small customers are generally higher than the weighted ratios of the other commercial and public customers. However, inasmuch as limited data are available, no further increase in the ratios for these classifications is proposed.

Industrial. The industrial maximum day and hour ratios used in the most recent study were 1.7 and 2.7, respectively. Maximum day ratios used in studies of other water utilities which were based on empirical demands range from 1.5 to 1.8 for day and the maximum hour ratio is 2.7.

The observed maximum day ratios of selected industrial customers range from 1.03 to 3.10. The observed maximum hour ratios range from 1.43 to 6.25. The average maximum day ratios by billing frequency are 1.68 and 1.73 and the weighted maximum day ratio is 1.69. The average maximum hour ratios by billing frequency are 2.58 and 3.12 and the weighted maximum hour ratio is 2.73.

Based on the current estimates, estimates of other utilities and the observed ratios during 1992-1996; maximum day and hour ratios of 1.7 and 2.7, respectively, continue to be used in the allocation study.

Sales to Other Water Utilities. The Sales to Other Water Utilities maximum day and hour ratios used in the most recent cost allocation study were

10.0 and 20.0, respectively, for the customers located in the Main Division. Maximum day and hour ratios used in a study for another water utility which were based on empirical demands range from 2.0 to 10.0 for maximum day and 5.0 to 20.0 for maximum hour. The observed maximum day ratios of selected resale customers range from 1.46 to 20.23. The observed maximum hour ratios range from 4.80 to 52.52. The maximum day and hour ratios for the Bristol Division customers in the last study were estimated at 1.5 and 2.0, respectively.

As a result of acquisitions since the last study, the Company has lost and gained Sales to Other Water Utilities customers. There are now several customers with relatively uniform demand characteristics. These customers have been assigned maximum day and hour ratios of 1.50 and 2.00, respectively, and designated as Group A. There also are several customers whose demand characteristics are less favorable, but collectively, not as high as the Main Division customers in the last study. Maximum day and hour ratios of 3.00 and 5.00, respectively, have been assigned to these customers, designated as Group B.

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1986

AREA (1)	LCA (2)	NUMBER OF CUST. (3)	AVERAGE ANNUAL CONSUMPTION CONNECTIONS WITH TEST YEAR (gallons)				MAXIMUM DAY DURING TEST PERIOD				MAXIMUM HOUR DURING TEST PERIOD					
			ANNUAL AVG DAY (6)	ANNUAL AVG HOUR (8)	PER DAY PER CUST. (10)	TEST GALLONS (11)	TEST RATIO (12)	DATE (13)	TEST GALLONS (14)	TEST RATIO (15)	HOUR (16)	DATE (17)				
RESIDENTIAL-LOW DENSITY																
ANNUAL USE OF 70-80,000																
Proctor	527	105	19,523.0	813.5	165.9	32,165.0	1.65	6/23/82	3,041.0	3.74	10-11 AM	6/23/82				
		105	21,431.0	890.0	204.1	44,839.0	2.08	7/12/83	4,486.0	5.02	8-9 PM	7/12/83				
		105	20,837.0	872.4	189.4	27,184.0	1.30	8/17/84	2,598.0	2.98	10-11 AM	8/17/84				
Average for Annual Use of 70-80,000														3.81		
ANNUAL USE OF 80-90,000																
Narberth	247	37	8,286.0	344.4	223.4	18,427.8	2.23	6/3/83	1,822.7	4.42	11-12 AM	6/3/83				
		37	8,912.0	367.2	239.2	17,181.0	1.86	8/7/84	1,361.0	3.68	9-10 AM	8/7/84				
		37	8,638.5	358.9	230.8	20,182.0	2.36	8/04/86	1,886.0	5.24	4-5 PM	8/04/86				
		37	8,678.0	361.6	234.5	14,008.1	1.61	8/2/85	4,054.4	11.21	11-12 AM	8/3/86				
Average for Annual Use of 80-90,000														4.45		
ANNUAL USE OF 90-100,000																
Abington	346	48	12,271.0	511.3	265.6	35,788.5	2.92	5/18/82	3,648.4	7.14	3-4 PM	6/23/82				
		48	12,701.0	628.2	284.8	80,780.4	4.00	7/13/83	9,333.4	10.08	11-12 AM	7/18/83				
		48	12,136.0	505.6	282.8	63,940.0	5.27	8/13/84	11,822.0	23.68	2-3 AM	8/13/84				
		48	12,399.0	518.4	287.7	62,365.0	4.24	8/17/85	4,419.0	8.67	3-4 PM	8/17/85				
		48	12,628.0	528.1	283.0	88,447.4	4.71	8/28/86	4,401.6	8.37	2-3 AM	5/28/86				
Average for Annual Use of 90-100,000														7.31		
Wheatland																
	354	40	12,786.0	532.8	319.7	40,827.4	3.20	6/23/82	2,682.7	4.88	4-8 AM	6/23/82				
		40	11,861.0	485.5	287.3	38,688.8	3.34	7/10/83	3,088.6	6.18	7-8 PM	7/8/83				
		40	11,483.0	478.9	287.3	30,308.0	2.84	8/18/84	2,787.0	5.78	8-9 PM	6/23/84				
		40	12,058.7	502.4	301.4	84,888.0	4.54	7/15/85	4,243.0	8.48	10-11 AM	7/04/85				
		40	9,518.0	386.5	237.9	21,041.0	2.21	7/23/86	5,238.0	13.21	12-1 PM	4/28/86				
Average for Annual Use of 90-100,000														7.31		
ANNUAL USE OF 2,100,000																
Rosehor	230	51	17,430.0	728.3	341.8	48,398.0	2.77	7/11/82	3,638.8	5.01	9-10 AM	6/28/82				
		51	20,720.0	863.3	408.3	68,838.7	3.38	7/11/83	8,117.1	6.93	9-10 PM	7/11/83				
		51	19,227.0	801.1	377.0	58,207.0	2.82	7/13/84	4,374.0	5.48	10-11 AM	6/28/84				
		51	18,126.7	788.9	376.0	68,589.0	3.84	8/4/85	4,463.0	5.59	7-8 AM	9/3/85				
		51	16,480.0	685.4	322.5	57,208.0	3.48	8/8/86	3,885.7	5.38	7-8 AM	6/7/86				
Average for Annual Use of > 100,000														5.50		

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1988

AREA (1)	LCA (2)	NUMBER OF CUST. (3)	AVERAGE ANNUAL CONSUMPTION - CORRESPONDS WITH TEST YEAR				MAXIMUM DAY				MAXIMUM HOUR			
			ANNUAL AVG DAY (8)	ANNUAL AVG HOUR (9)	PER DAY PER CUST. (10)	(gallons)	GALLONS (11)	TEST RATIO (12)	DATE (13)	GALLONS (14)	TEST RATIO (15)	HOUR (16)	DATE (17)	
REARWOOD, PENNSYLVANIA DISTRICT														
ANNUAL USE OF 88-38-888														
Northwark	283	48	6,942.0	286.3	144.6	12,460.7	1.80	7/16/82	3,756.9	13.00 *	8-9 AM	8/16/82		
		48	6,672.0	276.0	139.0	10,146.8	1.82	8/19/83	1,301.7	4.88	8-9 PM	7/8/83		
		48	5,777.0	240.7	120.4	10,594.0	1.83	8/6/84	1,178.0	4.38	7-8 PM	8/6/84		
		48	6,493.7	269.3	134.7	13,489.0	2.08	7/30/85	1,303.0	4.84	8-7 PM	7/30/85		
		48	6,528.0	284.4	142.2	8,458.0	1.24	5/6/86	876.2	3.43	8-10 PM	4/20/86		
Average for Annual Use of 88-80-000													4.80	
ANNUAL USE OF 88-38-888														
Freeer	117	54	10,658.0	439.9	195.5	17,536.6	1.66	5/23/82	1,507.9	3.43	8-10 AM	7/11/82		
		54	10,640.0	443.3	197.0	18,091.5	1.70	8/23/83	1,679.4	3.78	7-8 PM	7/27/83		
		54	8,937.0	414.0	182.8	18,280.0	1.84	7/12/84	1,586.0	3.78	8-9 PM	7/5/84		
		54	10,378.3	432.4	191.8	18,948.0	1.82	7/14/85	1,688.0	3.80	8-9 PM	8/14/85		
Willow Grove	344	27	4,470.0	184.3	165.6	7,829.0	1.71	8/28/82	874.2	4.88	5-8 AM	7/14/82		
		27	4,898.0	196.3	173.6	19,781.4	2.28	8/10/83	1,124.5	5.78	8-7 PM	7/8/83		
		27	4,882.0	200.0	184.8	21,318.0	4.27	8/18/84	7,042.0	33.88 *	8-10 AM	8/18/84		
		27	4,716.7	198.6	174.7	14,589.0	3.09	7/13/85	1,287.0	6.40	3-4 PM	8/18/85		
		27	4,882.0	202.8	180.1	8,794.8	1.80	8/18/86	807.5	3.99	7-8 PM	5/23/86		
Stratford	219	23	4,288.0	178.5	166.3	7,834.4	1.78	8/14/82	803.5	4.80	8-9 PM	7/30/82		
		23	4,824.0	182.7	201.0	15,830.6	3.38	7/12/83	1,382.9	7.23	6-7 PM	6/28/83		
		23	4,500.0	187.5	186.7	12,473.0	2.77	7/10/84	3,709.0	18.78 *	10-11 AM	8/10/84		
		23	4,489.7	188.2	184.3	12,816.0	2.87	8/21/85	1,214.0	6.52	1-2 PM	8/24/85		
		23	4,811.0	182.1	200.5	8,987.0	1.88	8/27/86	879.3	4.58	7-8 PM	8/2/86		
Average for Annual Use of 88-70-000													4.97	

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAJOR DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1962-1966

AREA (1)	LCA (2)	NUMBER OF CUST. (3)	TEST PERIOD		AVERAGE ANNUAL CONSUMPTION CORRESPONDS WITH TEST YEAR (gallons)			MAJOR DAY DURING TEST PERIOD			MAJOR HOUR DURING TEST PERIOD			
			FROM (4)	TO (5)	ANNUAL AVG DAY (6)	ANNUAL AVG HOUR (7)	PER DAY PER CUST. (10)	GALLONS (11)	TEST RATIO (12)	DATE (13)	GALLONS (14)	TEST RATIO (15)	HOUR (16)	DATE (17)
RESIDENTIAL-MEDIUM DENSITY ANNUAL USE OF 80-99,000														
ANNUAL USE OF 70-89,000														
Lawrence Park	405	77	04/30/62	10/01/62	15,240.0	647.5	201.8	28,427.8	1.70	6/23/62	4,008.4	6.19	7-8 PM	5/16/62
		77	05/17/63	10/09/63	15,463.0	648.1	201.1	28,340.0	1.63	6/11/63	2,660.9	4.12	8-8 PM	7/11/63
		77	05-08/64	10/18/64	16,086.0	670.3	208.9	28,777.0	1.85	5/7/64	2,514.0	3.75	8-9 PM	7/6/64
		77	05/24/65	10/06/65	15,703.0	654.3	203.9	24,003.0	1.56	6/16/65	2,316.0	3.54	10-11 AM	6/16/65
		77	04/12/66	08/17/66	14,688.0	620.3	193.4	23,140.5	1.55	6/18/66	2,170.7	3.50	11-12 AM	5/19/66
81. Albane														
	254	22	05/23/62	08/31/62	4,209.0	175.4	191.3	11,321.5	2.69	4/7/62	602.5	5.15	7-8 AM	4/7/62
		22	05/17/63	10/06/63	4,138.0	171.9	187.5	6,255.9	1.52	7/10/63	684.9	5.15	7-8 PM	7/12/63
		22	05/02/64	10/21/64	4,367.0	182.8	198.4	8,469.0	1.47	7/10/64	692.0	3.79	4-6 PM	7/10/64
		22	05/24/65	10/09/65	4,240.7	178.7	192.8	8,737.0	2.06	8/29/65	801.0	4.83	5-6 PM	7/14/65
		22	05/16/66	08/26/66	3,601.0	158.4	172.8	5,478.3	1.44	5/23/66	707.2	4.47	7-8 PM	6/6/66
Average for Annual Use of 70-80,000														
1.61														
ANNUAL USE OF 60-69,000														
Wynode	336	35	05/24/63	10/06/63	7,486.0	311.9	213.8	14,098.0	1.88	6/4/63	1,458.6	4.67	3-4 PM	7/16/63
		35	05/09/64	10/21/64	6,227.0	342.8	236.1	23,476.0	2.66	6/6/64	1,684.0	4.83	6-7 PM	8/9/64
		35	05/24/65	10/09/65	7,898.0	327.3	234.5	28,461.0	3.37	7/09/65	2,154.0	6.58	7-8 PM	7/09/65
		35	04/12/66	08/17/66	8,643.0	401.8	275.5	18,094.8	1.97	6/16/66	1,814.0	4.51	12-1 PM	7/14/66
Average for Annual Use of 60-69,000														
2.70														

* Not included in average.

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1952-1959

AREA (1)	LCA (2)	NUMBER OF CUST. (3)	TEST PERIOD		AVERAGE ANNUAL CONSUMPTION CONSERVED WITH TEST YEAR			MAXIMUM DAY DURING TEST PERIOD			MAXIMUM HOUR DURING TEST PERIOD			
			FROM (5)	TO (6)	ANNUAL AVG DAY (8)	ANNUAL AVG HOUR (9)	PER DAY PER CENT. (10)	GALLONS (11)	TEST RATIO (12)	DATE (13)	GALLONS (14)	TEST RATIO (15)	HOUR (16)	DATE (17)
RESIDENTIAL - WOODBORO														
ANNUAL USE OF 62-73,000														
Derby	424	36	05/07/52	08/31/52	5,945.0	235.2	199.9	7,904.6	1.36	8/23/52	731.9	3.11	7-8 AM	8/14/52
		36	05/17/53	10/08/53	5,181.0	215.0	143.4	8,078.7	1.57	7/5/53	738.7	3.44	11-12 AM	7/10/53
		36	05/02/54	10/21/54	5,467.0	228.0	152.4	11,847.0	2.12	8/25/54	901.0	3.94	4-5 PM	8/14/54
		36	05/24/55	10/09/55	5,431.0	228.3	150.9	12,840.0	2.36	7/15/55	785.0	3.47	10-11 AM	7/15/55
		36	04/12/56	07/23/56	6,993.0	233.0	155.4	4,243.4	0.78	8/14/56	304.7	1.31	1-2 PM	8/14/56
Urban Heights														
	416	84	05/07/52	10/01/52	12,577.0	524.0	146.7	18,824.4	1.32	6/6/52	1,404.7	2.68	9-10 AM	6/1/52
		84	05/17/53	10/02/53	12,218.0	509.0	145.4	15,398.1	1.28	7/8/53	1,491.9	2.87	10-11 AM	7/1/53
		84	05/02/54	10/21/54	12,717.0	528.9	151.4	17,289.0	1.36	7/10/54	1,538.0	2.80	10-11 AM	8/4/54
		84	05/24/55	10/09/55	12,903.0	521.0	148.8	28,116.0	2.25	7/24/55	4,477.0	8.59	1-2 PM	8/2/55
		84	04/12/56	07/23/56	12,888.0	540.4	154.4	18,941.3	1.24	4/23/56	1,488.7	2.75	11-12 PM	4/21/56
Average for Annual Use of 50-60,000														
1.99														
ANNUAL USE OF 62-73,000														
Upper Derby	412	74	05/07/52	08/31/52	12,501.0	538.8	174.7	13,389.0	1.04	7/16/52	1,254.4	2.33	9-10 AM	8/27/52
		74	05/17/53	10/09/53	11,704.0	487.7	158.2	16,172.1	1.38	7/17/53	1,472.3	3.02	9-10 AM	7/14/53
		74	08/23/54	10/21/54	12,883.0	529.5	171.4	16,319.0	1.29	8/1/54	1,298.0	2.38	10-11 AM	10/8/54
		74	05/24/55	10/09/55	12,439.3	518.3	168.1	15,337.0	1.23	8/20/55	1,318.0	2.54	12-1 PM	8/12/55
		74	04/12/56	09/17/56	11,864.0	494.3	160.3	15,191.0	1.26	5/8/56	1,298.8	2.63	11-12 AM	8/8/56
Average for Annual Use of 60-70,000														
1.23														

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1988

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption Consumption with Test Period (gallons)		Maximum Day During Test Period			Maximum Hour During Test Period			
	From (2)	To (3)		Average Day (5)	Average Hour (6)	Gallons (7)	Ratio (8)	Date (9)	Gallons (10)	Ratio (11)	Hour (12)	Date (13)
COMMERCIAL AND PUBLIC												
APARTMENTS												
Valley Stream Village	07/13/82	08/03/82	21	28,046.1	1,088.2	29,808.2	1.14	10/4/82	2,988.0	2.72	6-7 AM	9/30/82
	09/14/82	10/05/82	21									
	07/03/83	07/19/83	13	24,909.0	1,037.9	31,017.3	1.25	10/3/83	2,910.0	2.80	7-8 AM	10/1/83
	08/17/83	08/30/83	13									
	09/28/83	10/11/83	13									
	08/08/84	08/21/84	18	24,978.0	1,040.7	30,678.2	1.23	8/20/84	2,754.3	2.85	12-1 PM	10/30/84
	07/05/84	07/18/84	13									
	08/19/84	08/29/84	13									
	10/14/84	11/04/84	21									
Greenhill Condo Assoc.												
	07/20/83	08/03/83	14	119,860.8	4,998.2	154,800.9	1.29	9/5/83	11,460.0	2.29	10-11 AM	9/5/83
	08/31/83	09/13/83	13									
	10/12/83	10/25/83	13									
	08/24/84	08/08/84	13	119,836.0	4,987.3	163,143.9	1.38	7/21/84	13,144.0	2.83	8-10 AM	5/25/84
	08/23/84	07/05/84	15									
	07/18/84	08/01/84	14									
	08/29/84	09/12/84	14									
Cambridge Hill Apart.												
	05/03/82	07/30/82	85	26,384.8	1,089.8	46,887.5	1.74	5/8/82	3,879.7	3.62	8-9 AM	8/25/82
	08/31/82	10/01/82	31									
	08/17/83	10/08/83	144	22,231.5	938.3	37,138.9	1.87	5/24/83	3,311.7	3.88	8-9 AM	8/28/83
	08/20/84	10/21/84	123	30,240.0	1,280.0	36,822.0	1.21	7/21/84	3,237.0	2.57	7-8 AM	9/21/84
				28,084.0	1,169.3							
	04/15/86	08/18/86	158	28,734.0	1,113.9	46,821.2	1.70	5/20/86	3,501.0	3.14	7-8 AM	5/17/86
Total Apartments				448,511.8	18,729.7	574,273.1	1.28		47,281.3	2.82		

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1962-1966

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption Corresponds with Test Period (gallons)		Minimum Day During Test Period			Maximum Hour During Test Period			
	From (2)	To (3)		Average Day (5)	Average Hour (6)	Gallons (7)	Ratio (8)	Date (9)	Gallons (10)	Ratio (11)	Hour (12)	Date (13)
HOSPITALS Fitzgerald Murray Hospital	07/07/63	07/20/63	13	37,401.9	1,558.4	51,650.1	1.38	6/24/63	5,254.8	3.57	7-8 AM	7/11/63
	08/17/63	09/30/63	13									
	09/28/63	10/12/63	14	40,465.0	1,586.0	65,561.2	1.65	6/3/64	5,627.7	3.34	10-11 AM	8/3/64
	09/22/64	07/05/64	13									
	09/01/64	09/29/64	28	38,260.7	1,563.6	58,649.0	1.53	9/28/65	4,747.0	2.98	7-8 AM	7/20/65
	09/29/65	10/03/65	28									
Holy Redeemer Hospital	09/07/63	07/07/63	30	94,141.6	3,922.0	129,821.7	1.38	6/4/63	9,167.7	2.34	2-3 PM	8/3/63
	09/03/63	08/16/63	13									
	07/05/64	07/18/64	13	100,635.0	4,193.1	146,532.5	1.46	7/13/64	10,299.8	2.46	2-3 PM	7/13/64
	09/16/64	09/29/64	13									
	09/12/64	09/27/64	16									
	08/12/65	09/25/65	14	102,691.7	4,276.6	115,941.0	1.13	9/6/65	9,377.0	2.19	12-1 PM	8/8/65
07/24/65	09/02/65	8										
09/05/65	09/18/65	13										
Total Hospitals				413,595.9	17,252.7	699,175.5	1.39		44,493.8	2.59		

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1986

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption (gallons) Corresponds with Test Period		Maximum Day During Test Period			Maximum Hour During Test Period			
	From (2)	To (3)		Average Day (5)	Average Hour (6)	Gallons (7)	Ratio (8)	Date (9)	Gallons (10)	Ratio (11)	Hour (12)	Date (13)
BURNERS Shawforks & Cobble	07/07/83	07/20/83	13	10,538.2	439.0	22,346.1	2.11	7/14/83	2,255.9	5.14	3-4 PM	7/10/83
	08/17/83	08/30/83	13	10,307.0	429.5	14,541.2	1.41	8/24/84	1,655.5	3.85	2-3 PM	8/30/84
	04/22/84	05/05/84	17	10,307.0	429.5	14,541.2	1.41	4/24/84	1,655.5	3.85	2-3 PM	8/30/84
	08/27/84	10/14/84	17	10,423.1	434.3	28,528.0	2.49	9/15/86	4,404.0	10.14	11-12 AM	10/16/86
	08/15/85	08/31/85	16	10,423.1	434.3	28,528.0	2.49	9/15/86	4,404.0	10.14	11-12 AM	10/16/86
	08/12/85	08/29/85	14	8,536.0	434.3	16,811.5	1.97	8/28/86	1,641.7	3.78	3-4 PM	7/5/86
	08/22/85	09/05/85	14	8,536.0	434.3	16,811.5	1.97	8/28/86	1,641.7	3.78	3-4 PM	7/5/86
	10/16/85	10/31/85	15	8,536.0	434.3	16,811.5	1.97	8/28/86	1,641.7	3.78	3-4 PM	7/5/86
	08/21/86	08/29/86	9	8,536.0	434.3	16,811.5	1.97	8/28/86	1,641.7	3.78	3-4 PM	7/5/86
	08/04/83	08/16/83	12	54,186.9	2,287.9	60,500.1	1.68	8/7/83	8,589.7	3.80	8-9 AM	8/2/83
08/31/83	09/13/83	13	54,186.9	2,287.9	60,500.1	1.68	8/7/83	8,589.7	3.80	8-9 AM	8/2/83	
10/11/83	10/25/83	14	50,760.0	2,115.0	116,219.8	2.29	8/3/84	10,810.5	5.11	12-1 PM	6/3/84	
07/05/84	07/18/84	13	50,760.0	2,115.0	116,219.8	2.29	8/3/84	10,810.5	5.11	12-1 PM	6/3/84	
08/01/84	08/16/84	15	58,985.9	2,331.9	94,148.0	1.68	8/3/85	7,176.0	3.08	12-1 PM	8/4/85	
08/28/84	09/12/84	14	58,985.9	2,331.9	94,148.0	1.68	8/3/85	7,176.0	3.08	12-1 PM	8/4/85	
08/27/84	10/14/84	17	58,985.9	2,331.9	94,148.0	1.68	8/3/85	7,176.0	3.08	12-1 PM	8/4/85	
07/24/85	08/08/85	15	58,985.9	2,331.9	94,148.0	1.68	8/3/85	7,176.0	3.08	12-1 PM	8/4/85	
08/23/85	08/05/85	14	58,985.9	2,331.9	94,148.0	1.68	8/3/85	7,176.0	3.08	12-1 PM	8/4/85	
08/17/85	10/02/85	15	58,985.9	2,331.9	94,148.0	1.68	8/3/85	7,176.0	3.08	12-1 PM	8/4/85	
Arco Chemical Company	06/22/82	07/13/82	21	112,534.4	4,705.5	202,818.4	1.80	8/25/82	13,519.6	2.87	8-9 PM	8/25/82
	08/24/82	09/14/82	21	112,534.4	4,705.5	202,818.4	1.80	8/25/82	13,519.6	2.87	8-9 PM	8/25/82
	08/07/83	07/08/83	29	118,808.2	4,942.0	206,727.8	1.78	8/20/83	13,623.4	2.78	6-7 AM	8/20/83
	08/24/84	08/08/84	13	122,677.0	5,111.5	218,105.0	1.79	7/20/84	15,844.4	3.08	3-4 PM	7/28/84
	07/16/84	08/01/84	14	122,677.0	5,111.5	218,105.0	1.79	7/20/84	15,844.4	3.08	3-4 PM	7/28/84
	08/28/84	09/12/84	14	122,677.0	5,111.5	218,105.0	1.79	7/20/84	15,844.4	3.08	3-4 PM	7/28/84

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1992-1995

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption (gallons) Corresponds with Test Period		Minimum Day During Test Period			Maximum Hour During Test Period			
	From (2)	To (3)		Average Day (5)	Average Hour (6)	Gallons (7)	Ratio (8)	Date (9)	Gallons (10)	Ratio (11)	Hour (12)	Date (13)
BURNING LANE Rydal Presbyterian Home	06/03/93	06/30/93	27	71,728.6	2,966.7	101,008.9	1.41	06/03	6,663.0	2.30	9-10 AM	8/13/93
	06/25/93	10/12/93	14									
	06/21/94	07/06/94	14	67,368.0	2,607.0	86,711.9	1.32	7/21/94	6,672.2	2.36	2-3 AM	7/25/94
	07/18/94	09/01/94	14									
	06/30/95	09/13/95	14	76,851.6	3,160.5	142,808.0	1.66	6/6/95	18,602.0	5.91	8-9 AM	6/6/95
	07/10/95	07/29/95	15									
	06/07/95	08/21/95	14									
	06/24/93	09/08/93	15	120,271.2	6,011.3	246,325.9	2.06	6/4/93	23,565.2	4.71	4-5 PM	6/3/93
	06/21/93	07/06/93	15									
	06/03/93	09/16/93	13									
	06/06/94	09/15/94	9	148,250.0	6,177.1	269,156.6	1.82	6/8/94	24,666.1	3.98	12-1 PM	6/13/94
	07/18/94	09/01/94	14									
	06/29/94	09/12/94	14									
	06/30/95	09/12/95	13	167,969.2	6,699.6	378,467.0	2.25	8/10/95	22,184.0	3.17	8-9 AM	8/10/95
06/29/95	07/11/95	15										
06/07/95	08/23/95	15										
10/16/95	10/31/95	15										
CIBA Geigy	07/06/93	07/19/93	13	29,214.5	1,217.3	52,431.0	1.79	6/20/93	5,869.4	4.84	1-2 PM	9/30/93
	08/17/93	09/30/93	13									
	06/29/93	10/11/93	13									
	07/05/94	07/18/94	13	32,468.0	1,354.1	53,965.1	1.66	8/12/94	5,122.3	3.78	1-2 PM	7/12/94
	08/01/94	08/16/94	15									
	09/12/94	09/27/94	15									
	06/12/95	06/29/95	14	28,655.0	1,110.6	42,898.0	1.60	8/6/95	5,365.0	4.65	12-1 PM	7/25/95
	07/24/95	08/08/95	15									
	09/27/95	09/05/95	14									

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1988

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption (gallons) Corresponds with Test Period		Maximum Day During Test Period			Maximum Hour During Test Period			
	From (2)	To (3)		Average Day (5)	Average Hour (6)	Gallons (7)	Ratio (8)	Date (9)	Gallons (10)	Ratio (11)	Hour (12)	Date (13)
BUSINESS CENTER Suburban Bakery	07/07/83	07/20/83	13	38,512.1	1,604.7	82,367.9	1.82	7/6/83	5,011.2	3.12	4-5 AM	7/11/83
	08/17/83	08/30/83	13									
	04/22/84	05/05/84	17	34,131.0	1,422.1	51,846.2	1.51	6/15/84	2,628.1	1.85	5-6 AM	6/15/84
	08/08/84	08/20/84	14									
	08/29/84	09/12/84	14									
	10/14/84	11/04/84	21									
	05/15/85	05/30/85	15	30,023.0	1,261.0	40,088.0	1.34	10/28/85	3,056.0	2.44	7-8 AM	5/20/85
	05/30/85	06/13/85	14									
	08/21/85	09/03/85	15									
	10/18/85	10/31/85	15									
Total Business				1,387,632.9	58,304.9	2,542,947.1	1.82		208,065.1	3.58		
GOLF COURSE Springfield Club Sprinkler	07/20/83	08/03/83	14	34,282.2	1,428.4	182,339.5	6.61	7/28/83	29,280.2	20.80	5-6 AM	8/2/83
	08/31/83	09/13/83	13									
	10/12/83	10/26/83	14									
	08/09/84	08/20/84	14	27,988.0	1,166.5	189,728.8	6.82	8/10/84	27,850.5	23.88	4-5 PM	10/23/84
	07/20/84	08/01/84	12									
	08/16/84	08/29/84	13									
	10/14/84	11/04/84	21									
	08/28/85	07/10/85	14	31,180.7	1,288.8	208,733.0	6.88	9/7/85	35,708.0	27.48	6-7 AM	7/4/85
	08/02/85	08/22/85	20									
	09/08/85	09/19/85	13									
Total Golf Course				93,468.9	3,884.5	584,801.8	6.38		82,838.7	23.84		

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1986

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption (gallons) Corresponds with Test Period			Maximum Day During Test Period			Maximum Hour During Test Period			
	From (2)	To (3)		Average Day (5)	Average Hour (6)	Gallons (7)	Ratio (8)	Date (9)	Gallons (10)	Ratio (11)	Hour (12)	Date (13)	
HOTELS Radisson Hotel	07/07/83	07/20/83	13	48,082.3	1,820.5	78,844.1	1.70	8/28/83	8,371.2	3.32	8-10 AM	8/28/83	
	08/17/83	08/30/83	13										
	08/20/84	07/05/84	16	44,422.0	1,850.9	71,184.9	1.80	8/4/84	5,748.5	3.11	7-8 AM	9/15/84	
	08/01/84	08/16/84	15										
	08/12/84	08/27/84	16										
	08/30/85	08/12/85	13	34,874.2	1,463.1	79,733.0	2.29	8/27/85	7,588.0	5.22	7-8 AM	8/28/85	
	08/22/85	08/06/85	15										
	08/17/85	10/02/85	16										
	Total Hotels				125,388.50	5,224.52	229,471.97	1.83		19,707.72	3.77		
	COLLEGE Sweetmore College	06/24/82	08/14/82	21	79,908.7	3,329.5	134,637.9	1.69	8/28/82	26,744.3	8.03	8-9 PM	8/25/82
04/28/83		05/11/83	15	65,084.0	3,543.9	69,417.8	0.70	6/3/83	8,893.5	2.51	5-8 PM	4/29/83	
04/22/84		05/09/84	17	79,900.0	3,328.0	118,423.0	1.48	8/14/84	12,370.7	3.72	7-8 PM	4/28/84	
08/12/84		10/10/84	28										
05/15/85		05/31/85	16	60,741.4	2,630.9	68,481.0	1.47	10/8/85	10,008.0	3.85	7-8 AM	5/28/85	
10/03/85		10/31/85	28										
08/28/86		08/19/86	24	57,838.0	2,409.8	418,829.5	7.20	8/31/86	65,782.6	27.30	10-11 PM	8/28/86	
04/28/83		05/12/83	16	30,440.5	1,288.4	30,988.6	1.02	5/4/83	3,517.3	2.77	9-10 AM	5/10/83	
08/14/83		08/28/83	14										
04/22/84		05/09/84	17	35,188.0	1,488.2	57,902.0	1.64	11/2/84	5,008.5	3.42	9-10 AM	4/28/84	
08/27/84	11/04/84	38											
05/15/85	05/30/85	15	30,205.8	1,288.8	33,785.0	1.12	10/25/85	4,088.0	3.25	9-10 AM	10/25/85		
10/16/85	10/31/85	15											
Total Colleges				459,174.20	19,132.28	941,172.87	2.05		138,430.90	7.13			

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1988

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption (gallons) Corresponds with Test Period		Maximum Day During Test Period			Maximum Hour During Test Period			
	From (2)	To (3)		Average Day (5)	Average Hour (6)	Gallons (7)	Ratio (8)	Date (9)	Gallons (10)	Ratio (11)	Hour (12)	Date (13)
PRIVATE SCHOOLS												
V.F. Military Academy												
	08/24/82	08/14/82	21	18,947.5	708.1	62,641.2	3.88	8/4/82	9,289.5	13.13	7-8 AM	8/4/82
	08/10/83	08/28/83	16	18,817.5	784.1	32,814.4	1.73	8/18/83	3,739.5	4.77	10-11 PM	5/10/83
	08/14/83	08/28/83	14									
	04/22/84	08/12/84	20	21,884.0	914.8	33,058.1	1.51	4/27/84	3,543.7	3.87	5-8 AM	5/5/84
	08/15/85	08/30/85	15	20,827.8	888.5	47,280.0	2.29	10/8/85	4,943.0	6.75	10-11 PM	10/5/85
	10/03/85	10/31/85	28									
	08/17/86	07/20/86	33	30,483.0	1,270.1	82,040.9	2.88	8/1/86	7,845.8	8.18	7-8 AM	8/2/86
	08/20/86	08/19/86	30									
				108,828.8	4,834.6	287,494.7	2.37		29,341.5	6.47		
Total Private Schools												
PUBLIC SCHOOLS												
Marple Nwin. High Sch.												
	08/14/82	10/03/82	21	10,413.9	433.9	23,420.7	2.25	8/30/82	4,281.3	9.88	8-9 AM	8/30/82
	08/10/83	08/28/83	18	8,285.5	281.9	18,235.8	2.58	8/1/83	8,320.7	24.13	12-1 PM	5/11/83
	08/14/83	08/28/83	14									
	04/22/84	08/24/84	32	10,202.0	425.1	19,255.0	1.88	8/1/84	4,284.3	10.03	9-10 AM	8/20/84
	08/12/84	10/14/84	32									
	08/15/85	08/31/85	16	7,037.9	283.2	23,875.0	3.41	8/17/85	8,118.0	27.88	7-8 AM	5/30/85
	08/18/85	10/30/85	42									
				33,839.3	1,414.1	82,888.3	2.44		22,984.3	18.28		
Total Public Schools												

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1986

Test Site	Test Period		Test Days	Average Annual Consumption (gallons)		Maximum Day During Test Period			Maximum Hour During Test Period			
	From	To		Average Day	Average Hour	Gallons	Ratio	Date	Gallons	Ratio	Hour	Date
	(2)	(3)		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
OTHER PUBLIC												
US Postal Service	07/20/83	08/03/83	14	12,367.8	514.9	23,789.0	1.93	7/28/83	1,761.4	3.42	3-4 PM	10/20/83
	08/14/83	08/28/83	14									
	10/11/83	10/25/83	14									
	05/24/84	06/08/84	13	14,218.0	592.4	28,398.9	2.00	5/28/84	3,240.1	5.47	2-3 PM	7/6/84
	07/05/84	07/19/84	13									
	08/01/84	08/15/84	15									
	10/14/84	11/04/84	21									
	06/18/85	06/28/85	24	11,084.7	462.3	21,736.00	1.96	6/31/85	1,643.00	3.34	7-8 AM	6/28/85
	08/28/85	07/11/85	15									
	08/21/85	08/05/85	15									
Total Other Public				37,870.50	1,589.80	73,932.86	1.96		6,544.53	4.17		
SMALL COMMERCIAL												
Great Valley Presb. Church	07/22/88	08/18/88	58	282.00	10.5	2,488.85	9.86	8/14/88	419.50	38.85	1-2 PM	8/30/88
Story Wrm Fuel Co.	07/23/88	08/18/88	56	124.00	5.2	281.50	2.03	8/4/88	138.88	26.90	4-5 PM	8/4/88
Stratford Pharmacy	07/22/88	08/18/88	58	64.00	2.7	147.28	2.30	8/24/88	32.58	12.21	8-10 AM	8/3/88
Dayton Sun Grip	07/23/88	08/18/88	55	407.00	17.0	528.65	1.30	8/11/88	86.94	5.07	11-12 AM	8/21/88
Dollar Land	07/22/88	08/18/88	58	386.00	16.1	287.30	0.77	7/28/88	50.80	3.16	1-2 PM	7/25/88
McClelland Jeep Eagle	07/22/88	08/18/88	58	357.00	14.9	2,678.20	7.50	8/21/88	288.30	20.12	3-4 PM	8/28/88
				1,580.00	66.25	6,380.78	4.02		1,027.08	15.60		

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1992-1998

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption Corresponds with Test Period (gallons)		Maximum Day During Test Period			Maximum Hour During Test Period			
	From (2)	To (3)		Average Day (5)	Average Hour (6)	Gallons (7)	Ratio (8)	Date (9)	Gallons (10)	Ratio (11)	Hour (12)	Date (13)
INDUSTRIAL CLARTERLY INDUSTRIAL Johnson Mathewy, Inc.	07/07/93	07/20/93	13	35,706.8	1,467.8	61,767.6	1.73	7/12/93	3,631.8	2.44	1-2 PM	8/20/93
	08/17/93	08/30/93	13									
	09/23/93	10/11/93	13									
	07/18/94	08/01/94	14	47,066.0	1,967.4	77,228.3	1.82	7/21/94	4,226.5	2.19	1-2 PM	7/21/94
	08/23/94	09/12/94	14									
	10/14/94	11/04/94	21									
	08/12/95	08/28/95	14	38,349.3	1,597.9	67,770.0	1.77	8/15/95	3,968.0	2.48	8-9 PM	8/18/95
	07/07/95	07/22/95	15									
	08/19/95	10/03/95	14									
	06/03/92	06/22/92	19	63,341.0	2,638.2	153,614.6	2.43	6/19/92	13,017.5	4.93	12-1 PM	6/19/92
	08/10/92	08/24/92	14									
	07/20/93	08/03/93	14	77,967.4	3,232.0	102,563.9	1.32	8/8/93	4,633.3	1.43	8-9 AM	8/8/93
	08/31/93	09/13/93	13									
	07/05/94	07/18/94	13	64,000.0	2,260.0	78,572.3	1.42	7/8/94	3,948.2	1.75	1-2 PM	7/8/94
10/14/94	11/12/94	29										
05/31/95	06/12/95	12	29,842.5	1,243.4	42,486.0	1.42	6/2/95	3,638.0	2.93	4-5 PM	6/5/95	
07/25/95	08/07/95	13										
08/19/95	10/03/95	14										
08/21/95	08/29/95	8	37,048.0	1,543.7	69,968.0	1.88	8/28/95	4,348.1	2.82	10-11 AM	8/28/95	

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1986

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption (gallons) Corresponds with Test Period		Minimum Day During Test Period			Maximum Hour During Test Period			
	From (2)	To (3)		Average Day (5)	Average Hour (6)	Gallons (7)	Ratio (8)	Date (9)	Gallons (10)	Ratio (11)	Hour (12)	Date (13)
QUARTERLY INDUSTRIAL												
7-UP Bottling Co.												
	06/03/82	06/23/82	19	35,131.7	1,463.6	74,324.9	2.12	6/11/82	5,353.4	3.66	9-10 PM	6/11/82
	08/03/82	08/24/82	21									
	07/20/83	08/03/83	14	42,365.5	1,766.1	64,942.9	1.53	7/28/83	5,754.0	3.28	3-4 PM	7/28/83
	08/31/83	09/13/83	13									
	10/12/83	10/28/83	14									
	08/12/84	09/24/84	12	49,893.0	2,061.9	82,685.2	1.86	8/28/84	7,940.4	3.81	8-9 AM	8/28/84
	08/21/84	07/05/84	14									
	08/01/84	08/16/84	15									
	08/12/84	08/27/84	15									
	08/12/84	08/27/84	15	48,561.0	1,940.0	82,705.0	1.78	8/23/86	12,121.0	6.25	8-9 AM	8/23/86
	05/31/86	08/13/86	13									
	08/21/86	09/05/86	15									
Total Quarterly Industrial				557,568.2	23,233.3	986,638.6	1.73		72,579.1	3.12		
MONTHLY INDUSTRIAL												
Philadelphia Electric												
	07/13/82	08/03/82	21	327,565.6	13,946.8	638,624.5	2.67	7/15/82	81,853.2	3.81	1-2 PM	7/15/82
	07/20/83	08/03/83	14	540,274.0	22,511.4	867,889.1	1.61	7/27/83	62,709.8	2.34	12-1 AM	7/24/83
	08/31/83	09/28/83	28									
	10/12/83	10/28/83	14									
	05/03/84	05/24/84	15	578,610.0	24,150.4	818,363.2	1.41	5/12/84	49,438.0	2.06	9-10 AM	5/18/84
	08/27/84	11/04/84	38									
	07/24/85	08/02/85	9	277,197.8	11,549.9	361,711.0	1.30	8/6/85	20,822.0	1.81	6-7 AM	8/7/85
	08/22/85	09/08/85	15									
	08/18/86	10/03/86	14									
	08/21/86	09/16/86	27	263,279.0	11,803.3	679,098.0	3.10	8/21/86	47,015.1	3.99	4-5 AM	8/27/86

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1986

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption (gallons)			Maximum Day During Test Period			Maximum Hour During Test Period		
	From	To		Average Day	Average Hour	Gallons	Ratio	Date	Gallons	Ratio	Hour	Date
	(2)	(3)		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
MONTHLY INDUSTRIAL - cont.												
Boeing Helicopter-Roadway	05/24/83	05/09/83	15	370,520.5	15,438.4	475,887.2	1.28	9/15/83	30,247.8	1.88	6-7 AM	8/18/83
	06/14/83	06/28/83	15									
	06/08/84	06/23/84	14	345,533.0	14,409.7	429,367.2	1.24	9/15/84	25,020.6	1.74	12-1 PM	6/18/84
	06/12/84	06/27/84	14									
	05/15/85	05/30/85	15	305,071.8	12,711.3	607,571.0	1.88	5/25/85	49,207.0	3.64	1-2 PM	5/25/85
	06/29/85	07/10/85	14									
Boeing Helicopter-Eastington	06/24/83	06/08/83	15	167,850.4	6,987.9	173,363.8	1.03	6/1/83	15,337.0	2.19	9-10 AM	5/25/83
	06/21/83	07/07/83	16									
	06/08/84	06/20/84	14	186,115.0	7,754.8	208,178.1	1.11	6/15/84	17,661.6	2.28	11-12 AM	6/26/84
	07/05/84	07/20/84	15									
	06/16/84	06/28/84	13									
	05/15/85	05/30/85	15	160,561.8	6,690.9	189,918.0	1.24	6/29/85	22,561.0	3.42	11-12 PM	5/22/85
	06/28/85	07/10/85	14									
McNeil CPC	06/21/83	07/07/83	16	165,772.9	4,467.2	178,254.5	1.67	6/13/83	13,045.5	2.88	10-11 AM	8/18/83
	06/03/83	06/18/83	13									
	06/14/83	06/29/83	14									
	07/08/84	07/19/84	13	104,978.0	4,374.1	180,217.5	1.72	7/8/84	11,920.2	2.73	11-12 AM	7/8/84
	06/16/84	06/28/84	13									
	06/27/84	10/14/84	17									
Total Monthly Industrial				3,754,778.5	158,449.2	6,313,282.1	1.68		404,336.7	2.58		

PHILADELPHIA SUBURBAN WATER COMPANY

SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR DEMAND RATIOS DURING THE PERIOD 1982-1986

Test Site (1)	Test Period		Test Days (4)	Average Annual Consumption Corresponds With Test Period (gallons)		Maximum Day During Test Period			Maximum Hour During Test Period			
	From	To		Average Day	Average Hour	Gallons	Ratio	Date	Gallons	Ratio	Hour	Date
	(2)	(3)		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
SALES TO OTHER WATER UTILITIES												
PA Water Company	08/08/84	08/21/84	15	4,084.0	170.8	70,891.8	17.24	6/8/84	8,524.6	38.25	7-8 AM	6/8/84
	08/16/84	08/28/84	13									
	10/18/84	11/04/84	17									
	08/18/85	05/31/86	12	880.0	28.8	5,470.0	7.93	5/23/86	1,510.0	52.52	10-11 AM	6/23/85
	08/28/85	07/10/85	14									
	08/07/86	08/21/86	14									
Warminster Township Auth.	08/19/85	10/03/85	14	827.0	34.5	1,208.8	1.46	6/28/86	165.4	4.80	10-11 AM	5/23/85
	08/21/86	07/22/86	31									
	07/20/83	08/03/83	14	95,415.1	3,875.6	378,116.9	3.93	7/28/83	74,608.0	18.77	10-11 AM	7/28/83
	08/31/83	08/13/83	13									
	10/12/83	10/28/83	14									
	08/08/84	08/21/84	15	38,825.0	1,621.9	787,331.5	20.23	6/18/84	70,888.8	43.68	8-9 PM	6/18/84
Total Sales to Other Water Utilities	08/28/84	08/12/84	14									
	10/14/84	11/04/84	21									
	08/12/85	07/11/85	28	67,170.1	2,788.8	715,543.0	10.85	8/12/85	73,148.0	28.13	9-10 AM	8/23/85
	08/07/85	08/21/85	14									
08/03/85	08/18/85	14										
				207,121.20	8,630.10	1,955,282.57	9.44		228,620.80	26.28		

PHILADELPHIA SUBURBAN WATER COMPANY

WEIGHTED MAXIMUM DAY AND HOUR RATIOS BY CUSTOMER CLASSIFICATION

Annual Average Consumption Per Customer (1)	1994 Consumption		Maximum Day Ratio		Maximum Hour Ratio	
	Consumption 1000 Gals (2)	Percent of Total (3)	Average Ratio (4)	Weighted Ratio (5)	Average Ratio (6)	Weighted Ratio (7)
Residential						
High Density						
80-90,000	188,775	1.03%	1.59	0.016	3.59	0.037
80-70,000	2,549,923	15.61%	1.23	0.192	2.57	0.401
80-100,000	48,030	0.29%	2.00	0.006	4.00	0.012
Subtotal	2,786,728	16.93%		0.214		0.450
Medium Density						
80-90,000	114,094	0.70%	1.81	0.013	4.80	0.034
60-70,000	5,738,901	36.10%	2.35	0.825	4.87	1.744
70-80,000	3,858,577	22.39%	1.81	0.405	4.41	0.967
80-90,000	953,157	5.83%	2.70	0.157	5.36	0.312
90-100,000	139,241	0.85%	2.50	0.021	5.00	0.043
>100,000	114,757	0.70%	2.50	0.018	5.00	0.035
Subtotal	10,716,228	65.57%		1.439		3.155
Low Density						
< 60,000	4,918	0.03%	1.50	0.000	3.50	0.001
50-60,000	108,053	0.65%	2.00	0.013	4.00	0.026
60-70,000	157,800	0.97%	2.00	0.019	4.00	0.039
70-80,000	485,275	2.85%	1.87	0.048	3.91	0.111
80-90,000	890,489	5.27%	2.18	0.115	4.46	0.235
90-100,000	599,022	3.67%	3.87	0.142	7.31	0.268
>100,000	652,817	4.05%	3.18	0.129	5.50	0.223
Subtotal	2,856,373	17.50%		0.486		0.903
Total Residential	16,339,329	100.00%		2.119		4.508

PHILADELPHIA SUBURBAN WATER COMPANY

WEIGHTED MAXIMUM DAY AND HOUR RATIOS BY CUSTOMER CLASSIFICATION

Revenue Class	Annual Consumption		Maximum Day Ratio		Maximum Hour Ratio	
	Consumption (1,000 gals)	Percent of Total	Average Ratio	Weighted Ratio	Average Ratio	Weighted Ratio
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Commercial and Public</i>						
Apartments	335,900	25.17%	1.28	0.322	2.52	0.635
Hospitals	282,454	21.91%	1.38	0.302	2.58	0.586
Business	317,548	23.80%	1.82	0.433	3.58	0.653
Golf Course	94,242	7.08%	6.36	0.449	23.84	1.683
Hotels	37,627	2.82%	1.83	0.052	3.77	0.106
Colleges	220,739	16.54%	2.05	0.339	7.13	1.179
Private Schools	<u>35,994</u>	2.70%	2.37	<u>0.084</u>	6.47	<u>0.175</u>
Total Commercial and Public	<u>1,334,502</u>	<u>1.0000</u>		<u>1.991</u>		<u>5.197</u>
Total Excluding Golf Course				1.627		3.781
<i>Industrial</i>						
Quarterly Industrial	5,573,673	28.73%	1.73	0.46	3.12	0.84
Monthly Industrial	<u>15,278,688</u>	73.27%	1.68	<u>1.23</u>	2.58	<u>1.89</u>
Total Industrial	<u>20,850,371</u>			<u>1.69</u>		<u>2.73</u>

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- d. Explain thoroughly the methodology employed if the company distinguishes between transmission and distribution or collection mains in its allocation of costs.

RESPONSE

For cost allocation purposes, mains that are 12-inch and larger are considered to be transmission mains and are allocated using Factor 3, which is based on average and maximum day extra capacity demands plus the daily requirement for fire demand. Mains sized under 12-inch are considered distribution mains and are allocated using Factor 4, which is based on average and maximum hour extra capacity demands plus the hourly requirement for fire demands.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

RESPONSE

Storage is utilized to meet base, maximum day and maximum hour demands.

The Storage tanks play a major role in supplementing the maximum hourly demands. These facilities are located strategically throughout the Company's service territory to provide peak hour and emergency fire flow demands to all areas. Many of the facilities are also supplied with booster pumping stations, which automatically sense low pressures in the system and operate to pump water from the tanks to meet these peak demands.

For maximum day demands, the tanks are intended primarily to supplement demands during peak periods that exceed maximum send-out capacities are maintained at a level below the industry standard of 150% of average day demand. The Company's storage tank capacity is sufficient to meet at least a 30-day period of system demands in excess of plant capacity.

For meeting base day demands, the tanks are mainly relied on to stabilize pressures in the distribution system. They may be filling or emptying over the course of the day depending on local and system-wide demands. It is difficult to identify the extent to which each facility meets daily or hourly demands because their use varies continuously depending on the location and extent of the demands. Also, the storage facilities often serve areas beyond their actual pressure zones.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- 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

The 5/8-inch dollar equivalent was developed using recent price quotations by meter size, received by the Company, as follows:

5/8-Inch	1.00
¾-Inch	1.11
1-Inch	1.20
1 ½-Inch	1.99
2-Inch	2.59
3-Inch	7.50
4-Inch	8.26
6-Inch	13.77
8-Inch	19.48
10-Inch	21.24

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1f., cont.

The $\frac{3}{4}$ -Inch dollar equivalent was developed using recent price quotations by meter size, received by the Company, as follows:

5/8-Inch	1.00
$\frac{3}{4}$ -Inch	1.43
1-Inch	1.58
1 $\frac{1}{2}$ -Inch	1.73
2-Inch	3.14
3-Inch	3.14
4-Inch	3.14
6-Inch	3.14
8-Inch	3.14
10-Inch	3.14

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

RESPONSE

The source for the estimated fire protection demand of 20,000 gpm is published fire flow criteria for the population served. The 20,000 gpm estimate is the maximum fire flow requirement generally accepted by published authorities, regardless of population size. This maximum has been established by the National Board of Fire Underwrites (now the American Insurance Association).

General fire-fighting requirements, based on population established by the National Board of Fire Underwrites, are as follows:

- a) For populations of 200,000 or less,

$$Q = 1020\sqrt{P} (1-0.01 \sqrt{P})$$

Where Q is the fire draft in gpm and P is the population in thousands.

- b) For populations in excess of 200,000

Q = 12,000 gpm plus 2,000 to 8,000 gpm for a potential second fire.

Inasmuch as AQUA Pennsylvania serves a population of over 1,000,000, the maximum fire flow of 12,000 gpm would apply. Also, in consideration of the population being well over 200,000, the maximum of the additional allowance to provide for a second fire was selected for a maximum fire flow of 20,000 gpm.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1g. cont.

The foregoing requirements were published in Volume I, "Water and Wastewater Engineering," by Fair, Geyer & Okon, published in 1966 by John Wiley & Sons, Inc.

The required 10 hour fire duration is based on the Insurance Services Office, "Grading Schedule for the Municipal Fire Protection" dated 1974.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

Please refer to Schedules G and G-S of Exhibit 5-A, Part I for a breakdown of the number of private fire lines by size. A breakdown of private fire lines by general water service classification is not available.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- i. Provide a calculation of the company's base cost of water or wastewater per unit of consumption or usage.

RESPONSE

The calculation of the base cost of water per 100 gallons is as follows:

Base Cost of Water (See attached Functional Allocation)	\$303,904,028
Pro Forma Water Consumption (100 gallons, excludes Contract Sales)	314,973,000
Base Cost per 100 Gallons	\$0.978

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- 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 refer to the attached schedules.

AQUA PENNSYLVANIA, INC. - BASE WATER
CALCULATION OF CUSTOMER COST PER MONTH FOR A 5/8-INCH METER

<u>Cost Function</u> (1)	<u>Cost of Service</u> (2)	<u>Total Units</u> (3)	<u>Cost Per 5/8-inch Meter</u> (4)	<u>Cost Per 5/8-inch Meter Monthly Bill</u> (5)
Meters	32,182,562	449,879 5/8-inch Equivalents	\$ 71.54	\$ 5.96
Services	52,896,903	436,354 3/4-inch Equivalents	121.22	10.10
Billing and Collecting	55,801,188	5,098,293 Bills	10.95	10.95
Meter Reading	<u>308,038</u>	5,098,293 Readings	0.06	<u>0.06</u>
Subtotal Customer Costs	\$141,188,691			27.07
Unrecovered Public Fire	<u>24,823,338</u>	449,879 5/8-inch Equivalents	55.18	<u>4.60</u>
Total Customer Costs and Public Fire	<u>\$166,012,029</u>			<u>\$ 31.67</u>

AQUA PENNSYLVANIA, INC.
CALCULATION OF CUSTOMER COST PER MONTH FOR A 5/8-INCH METER
DIRECT CUSTOMER COSTS ONLY

<u>Cost Function</u> (1)	<u>Cost of Service</u> (2)	<u>Total Units</u> (3)	<u>Cost Per 5/8-inch Meter</u> (4)	<u>Cost Per 5/8-inch Meter Monthly Bill</u> (5)
Meters	22,507,058	449,879 5/8-inch Equivalents	\$ 50.03	\$ 4.17
Services	49,941,299	436,354 3/4-inch Equivalents	114.45	9.54
Billing and Collecting	28,734,514	5,098,293 Bills	5.64	5.64
Meter Reading	<u>157,066</u>	5,098,293 Readings	0.03	<u>0.03</u>
Subtotal Customer Costs	\$101,339,937			19.38
Unrecovered Public Fire	<u>24,823,338</u>	449,879 5/8-inch Equivalents	55.18	<u>4.60</u>
Total Customer Costs and Public Fire	<u>\$126,163,275</u>			<u>\$ 23.98</u>

AQUA PENNSYLVANIA, INC. - BASE WATER

ANALYSIS OF DIRECT CUSTOMER COSTS

Description	Meters	Services	Billing and Collecting	Meter Reading
Operation and Maintenance				
Transmission and Distribution Expenses	\$ 5,255,587	\$ 1,293,172	\$ -	\$ -
Customer Accounting			16,075,442	86,589
Transportation Expense	88,055	21,666	260,011	1,451
Worker's Compensation*	14,475	1,781	71,982	402
Advertising Expense	20,222	4,976	59,711	333
Rent - Building	60,985	15,006	180,080	1,005
Rent - Equipment	3,082	758	9,100	51
Subtotal	5,442,406	1,337,359	16,656,326	89,831
Depreciation Expense				
Meters	6,652,575			
Services		9,268,951		
Office Buildings	292,589	71,994	863,969	4,821
Office Furniture and Equipment	2,132,441	524,701	6,296,758	35,133
Transportation Equipment	290,463	71,471	857,691	4,785
Subtotal	9,368,068	9,937,117	8,018,418	44,739
Taxes Other than Income				
Payroll Taxes*	64,820	7,975	322,343	1,799
Assessments	368,042	343,847	357,960	1,976
Subtotal	432,862	351,822	680,303	3,775
Rate Base				
Meters	81,742,264			
Services		468,441,653		
Office Buildings	6,485,381	1,595,771	19,150,296	106,851
Office Furniture and Equipment	9,529,935	2,341,780	28,420,832	156,490
Transportation Equipment	1,102,148	270,805	3,289,094	18,094
Other Rate Base Elements	(6,313,667)	(31,931,780)	(2,256,918)	(12,404)
Subtotal	92,546,061	440,718,229	48,603,304	269,031
Return and Income Taxes @	8.9% 8,236,599	39,223,922	4,325,694	23,944
Other Revenue	(972,877)	(908,921)	(946,227)	(5,222)
Total Direct Customer Costs	<u>22,507,058</u>	<u>49,941,299</u>	<u>28,734,514</u>	<u>157,066</u>

* Based on percentage of Direct Labor Expense to Total Labor Expense as shown below:

Labor Ratio	0.0195	0.0024	0.0970	0.0005
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AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS2. 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

Please refer to the attached schedules for the comparison of the present and proposed tariff revenues with contract revenues for the contract customers.

AQUA PENNSYLVANIA, INC.

CONTRACTS
APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2018

Rate Block, 100 Gallons (1)	Number of Bills (2)	Consumption, 100 Gallons (3)	Present Rate (4)	Present Revenue (5)	Proposed Rate (6)	Proposed Revenue (7)
Industrial Contract - Mt. Carmel						
TARIFF RATES						
Customer Charge						
1 - Meter	13	-	\$ 59.80	\$ 777	\$ 69.70	\$ 906
1 1/2 - Meter	13	-	115.20	1,498	134.20	1,745
6 - Meter	26	-	1,105.00	28,730	1,288.00	33,488
Subtotal	52	-		\$ 31,005		\$ 36,139
Usage (in 100 Gallons)						
1st block		1,200	1.4017	\$ 1,682	1.8048	\$ 2,166
2nd block		2,796	1.2315	3,443	1.5857	4,434
3rd block		36,000	1.0217	36,781	1.3155	47,358
4th block		360,000	0.9351	336,636	1.2040	433,440
5th block		800,004	0.9104	728,324	1.2040	963,205
6th block		288,231	0.7283	209,919	0.9682	279,065
Subtotal		1,488,231		\$ 1,316,785		\$ 1,729,668
Total Tariff Revenue	52	1,488,231		\$ 1,347,790		\$ 1,765,807
CONTRACT RATES						
<u>Customer Charge - Period 1 (Jan. - Jun.)</u>						
1 - Meter	6		\$ 59.80	\$ 359	\$ 69.70	\$ 418
1 1/2 - Meter	6		115.20	691	134.20	805
6 - Meter	12		1,105.00	13,260	1,288.00	15,456
<u>Customer Charge - Period 2 (Jul. - Dec.)</u>						
1 - Meter	7		59.80	419	69.70	488
1 1/2 - Meter	7		115.20	806	134.20	939
6 - Meter	14		1,105.00	15,470	1,288.00	18,032
Subtotal	52	-		31,005		36,138
Usage (in 100 Gallons)						
All Usage - Period 1		805,590	0.3200	\$ 257,789	0.5050	\$ 406,823
All Usage - Period 2		682,641	0.3270	223,224	0.5150	351,560
Subtotal		1,488,231		481,013		758,383
Total Contract	52	1,488,231		\$ 512,018		\$ 794,521
Industrial Contract - Covanta						
TARIFF RATES						
Customer Charge						
6 - Meter	12	-	\$ 1,105.00	\$ 13,260	\$ 1,288.00	\$ 15,456
Subtotal	12	-		13,260		15,456
Usage (in 100 Gallons)						
1st block		1,200	1.4017	\$ 1,682	1.8048	\$ 2,166
2nd block		2,796	1.2315	3,443	1.5857	4,434
3rd block		36,000	1.0217	36,781	1.3155	47,358
4th block		360,000	0.9351	336,636	1.2040	433,440
5th block		800,004	0.9104	728,324	1.2040	963,205
6th block		753,800	0.7283	548,993	0.9682	729,829
Subtotal		1,953,800		\$ 1,655,859		\$ 2,180,432
Total Tariff Revenue	12	1,953,800		\$ 1,669,119		\$ 2,195,888
CONTRACT RATES						
Customer Charge						
6 - Meter	12		47,280.00	567,360	50,796.00	609,552
Subtotal	12	-		567,360		609,552
Usage (in 100 Gallons)						
Allowance		1,430,000	-	\$ -	-	\$ -
Over Allowance		523,800	0.3940	206,377	0.4233	221,725
Subtotal		1,953,800		206,377		221,725
Total Contract	12	1,953,800		\$ 773,737		\$ 831,277

AQUA PENNSYLVANIA, INC.

CONTRACTS
APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2018

Rate Block, 100 Gallons (1)	Number of Bills (2)	Consumption, 100 Gallons (3)	Present Rate (4)	Present Revenue (5)	Proposed Rate (6)	Proposed Revenue (7)
Industrial Contract - Liberty Power						
TARIFF RATES						
Customer Charge						
6 - Meter	12	-	\$ 1,105.00	\$ 13,260	\$ 1,288.00	\$ 15,456
Subtotal	12	-		13,260		15,456
Usage (in 100 Gallons)						
1st block		1,200	1.4017	\$ 1,682	1.8048	\$ 2,166
2nd block		2,796	1.2315	3,443	1.5857	4,434
3rd block		36,000	1.0217	36,781	1.3155	47,358
4th block		360,000	0.9351	336,636	1.2040	433,440
5th block		800,004	0.9104	728,324	1.2040	963,205
6th block		7,712,000	0.7283	5,616,650	0.9682	7,466,758
Subtotal		8,912,000		\$ 6,723,516		\$ 8,917,361
Total Industrial	12	8,912,000		\$ 6,736,776		\$ 8,932,817
CONTRACT RATES						
Customer Charge						
6 - Meter (Jan. @ 2022 Rate)	1		\$ 100,874.15	\$ 100,874	\$ 114,763.38	\$ 114,763
6 - Meter	11	-	108,708.74	1,195,796	114,763.38	1,262,397
Subtotal	12	-		1,296,670		1,377,160
Usage (in 100 Gallons)						
All Usage (Jan. @ 2022 Rate)		495,900	0.1040	\$ 51,574	0.1173	\$ 58,180
All Usage		8,416,100	0.1120	942,603	0.1173	987,402
Subtotal		8,912,000		994,177		1,045,582
Total Contract	12	8,912,000		2,290,847		2,422,742
Public Contract - Canaan Federal Prison						
TARIFF RATES						
Customer Charge						
8 - Meter	12	-	\$ 1,934.00	\$ 23,208	\$ 2,254.00	27,048
Subtotal	12	-		23,208		27,048
Usage (in 100 Gallons)						
1st block		1,200	1.4017	1,682	1.8048	2,166
2nd block		2,796	1.2315	3,443	1.5857	4,434
3rd block		36,000	1.0163	36,587	1.3511	48,640
4th block		822,494	0.9301	765,002	1.2365	1,017,014
Subtotal		862,490		806,714		1,072,253
Total Contract	12	862,490		\$ 829,922		\$ 1,099,301
CONTRACT RATES						
Customer Charge						
8 - Meter	12	-	\$ 25,227.82	\$ 302,734	\$ 29,667.62	\$356,011
Subtotal	12	-		302,734		356,011
Usage (in 100 Gallons)						
Allowance		540,000	-	\$ -	-	\$ -
Over Allowance		322,490	0.1410	45,471	0.1658	53,469
Subtotal		862,490		45,471		53,469
Total Contract	12	862,490		\$ 348,205		\$ 409,480

AQUA PENNSYLVANIA, INC.

CONTRACTS
APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2018

Rate Block, 100 Gallons (1)	Number of Bills (2)	Consumption, 100 Gallons (3)	Present Rate (4)	Present Revenue (5)	Proposed Rate (6)	Proposed Revenue (7)
Public Contract - SCI Forest County Prison						
TARIFF RATES						
Customer Charge						
4 - Meter	12	-	\$ 536.00	\$ 6,378	\$ 625.00	7,438
Subtotal	12	-		6,378		7,438
Usage (in 100 Gallons)						
1st block		1,000	1.4017	1,402	1.8048	1,805
2nd block		2,330	1.2315	2,869	1.5857	3,695
3rd block		30,000	1.0163	30,489	1.3511	40,533
4th block		1,025,416	0.9301	953,739	1.2365	1,267,927
Subtotal		1,058,746		988,499		1,313,959
Total Contract	12	1,058,746		\$ 994,877		\$ 1,321,397
CONTRACT RATES						
Customer Charge						
4 - Meter	12	-	\$ 536.00	\$ 6,378	\$ 625.00	\$ 7,438
Subtotal	12	-		6,378		7,438
1st block		1,190	1.4017	\$ 1,668	1.8048	\$ 2,148
2nd block		2,773	1.2315	3,415	1.5857	4,397
3rd block		35,700	1.0163	36,282	1.3511	48,234
4th block		718,215	0.9301	668,012	1.2365	888,073
Consumption True Up		300,868	0.9301	279,837	1.2365	372,023
Total Contract		1,058,746		989,214		1,314,875
Total SCI Forest Contract	12	1,058,746		\$ 995,592		\$ 1,322,313
Public Contract - SCI Waymart						
TARIFF RATES						
Customer Charge						
8 - Meter	12	-	\$ 1,934.00	\$ 23,208	\$ 2,254.00	27,048
Subtotal	12	-		23,208		27,048
1st block		1,200	\$ 1.4017	1,682	\$ 1.8048	2,166
2nd block		2,796	1.2315	3,443	1.5857	4,434
3rd block		36,000	1.0163	36,587	1.3511	48,640
4th block		558,034	0.9301	519,027	1.2365	690,009
Subtotal Consumption		598,030		560,739		745,248
Total Contract	12	598,030		\$ 583,947		\$ 772,296
CONTRACT RATES						
Customer Charge						
8 - Meter	12	-	5,035.78	60,429	5,259.52	63,114
Subtotal	12	-		60,429		63,114
Usage (in 100 Gallons)						
Allowance		566,180	-	\$ -	-	\$ -
Over Allowance		31,850	0.1810	5,765	0.1890	6,021
Subtotal		598,030		5,765		6,021
Total Contract	12	598,030		66,194		69,135

AQUA PENNSYLVANIA, INC.

CONTRACTS
APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2018

Rate Block, 100 Gallons (1)	Number of Bills (2)	Consumption, 100 Gallons (3)	Present Rate (4)	Present Revenue (5)	Consumption, 100 Gallons (6)	Proposed Rate (7)	Proposed Revenue (8)
Sales for Resale Contract - Veolia Water PA							
TARIFF RATES							
Customer Charge							
2 - Meter	12		\$ 164.00	\$ 1,968	-	\$ 191.10	\$ 2,293
Subtotal	12	-		1,968	-		2,293
Usage (in 100 Gallons)							
All Usage		10,290	\$ 1.4017	14,423	10,290	1.8048	18,571
Subtotal	-	10,290		14,423	10,290		18,571
Total	12	10,290		\$ 16,391			\$ 20,865
CONTRACT RATE							
Customer Charge							
2 - Meter	12		\$ 5,396.00	\$ 64,752	-	\$ 6,443.36	\$ 77,320
Subtotal	12	-		64,752	-		77,320
Usage (in 100 Gallons)							
Allowance		10,290	-	-	10,290	-	-
1st block		-	0.4360	-	-	0.5206	-
Subtotal		10,290		-	10,290		-
Total United Water Contract	12	10,290		\$ 64,752	10,290		\$ 77,320
Sales for Resale Contract - Chemung							
TARIFF RATES							
Customer Charge							
10 - Meter	12		\$ 2,858.00	\$ 34,296	-	\$ 3,330.00	\$ 39,960
Subtotal	12	-		34,296	-		39,960
Usage (in 100 Gallons)							
All Usage		12,385	\$ 1.4017	17,360	12,385	1.8048	22,352
Subtotal	-	12,385		17,360	12,385		22,352
Total	12	12,385		\$ 51,656	\$ 12,385		\$ 62,312
CONTRACT RATE							
Customer Charge							
10 - Meter	12		\$ 646.50	\$ 7,758	-	\$ 737.50	\$ 8,850
Subtotal	12	-		7,758	-		8,850
Usage (in 100 Gallons)							
All Usage		12,385	0.8140	\$ 10,081	12,385	0.9720	12,038
Subtotal	-	12,385		10,081	12,385		12,038
Total Contract	12	12,385		\$ 17,839	12,385		\$ 20,888
Sales for Resale Contract - New Wilmington							
TARIFF RATES							
Customer Charge							
4 - Meter	24		\$ 536.00	\$ 12,864	-	\$ 625.00	\$ 15,000
Subtotal	24	-		12,864	-		15,000
Usage (in 100 Gallons)							
All Usage		567,373	\$ 1.4017	795,287	567,373	1.8048	1,023,995
Subtotal	-	567,373		795,287	567,373		1,023,995
Total	24	567,373		\$ 808,151	\$ 567,373		\$ 1,038,995
CONTRACT RATE							
Customer Charge							
4 - Meter	24		\$ 536.00	\$ 12,864	-	\$ 625.00	\$ 15,000
Subtotal	24	-		12,864	-		15,000
Usage (in 100 Gallons)							
All Usage		567,373	1.4017	\$ 795,287	567,373	1.6738	949,652
Subtotal	-	567,373		795,287	567,373		949,652
Total Contract	24	567,373		\$ 808,151	567,373		\$ 964,652

AQUA PENNSYLVANIA, INC.

CONTRACTS
APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2018

Rate Block, 100 Gallons (1)	Number of Bills (2)	Consumption, 100 Gallons (3)	Present Rate (4)	Present Revenue (5)	Consumption, 100 Gallons (6)	Proposed Rate (7)	Proposed Revenue (8)
Sales for Resale Contract - Warwick							
TARIFF RATES							
Customer Charge							
8 - Meter	12		\$ 1,934.00	\$ 23,208	-	\$ 2,254.00	\$ 27,048
Subtotal	12	-		23,208	-		27,048
Usage (in 100 Gallons)							
All Usage		2,406,230	\$ 1.4017	3,372,813	2,406,230	1.8048	4,342,764
Subtotal	-	2,406,230		3,372,813	2,406,230		4,342,764
Total	12	2,406,230		\$ 3,396,021	\$ 2,406,230		\$ 4,369,812
CONTRACT RATE							
Customer Charge							
8 - Meter	12		46,092.68	553,112	-	49,436.65	593,240
Subtotal	12	-		553,112	-		593,240
Usage (in 100 Gallons)							
Allowance		2,142,200	-	-	2,142,200	-	-
1st block		259,010	0.2230	57,759	259,010	0.2392	61,965
2nd block		5,020	0.2168	1,088	5,020	0.2325	1,167
Subtotal		2,406,230		58,847	2,406,230		63,132
Total Contract	12	2,406,230		\$ 611,959	2,406,230		\$ 656,372
Sales for Resale Contract - Borough of Sharpville							
TARIFF RATES							
Customer Charge							
8 - Meter	24		\$ 1,934.00	\$ 46,416	-	\$ 2,254.00	\$ 54,096
Subtotal	24	-		46,416	-		54,096
Usage (in 100 Gallons)							
All Usage		1,709,706	\$ 1.4017	2,396,495	1,709,706	1.8048	3,085,677
Subtotal	-	1,709,706		2,396,495	1,709,706		3,085,677
Total	24	1,709,706		\$ 2,442,911	\$ 1,709,706		\$ 3,139,773
CONTRACT RATE							
Customer Charge							
8 - Meter - Period 1	22		\$ 1,934.00	\$ 42,548		\$ 2,254.00	\$ 49,588
8 - Meter - Period 2	2		1,934.00	3,868		2,254.00	4,508
Subtotal	24	-		46,416	-		54,096
Usage (in 100 Gallons)							
All Usage - Period 1		1,551,874	0.2690	\$ 417,454	1,551,874	0.2897	449,611
All Usage - Period 2		157,832	0.2830	44,666	157,832	0.2956	46,651
Subtotal		1,709,706		462,120	1,709,706		496,262
Total Sharpville Contract	24	1,709,706		\$ 508,536	1,709,706		\$ 550,358
Sales for Resale Contract - Hubbard Township							
TARIFF RATES							
Customer Charge							
6 - Meter	12		\$ 1,105.00	\$ 13,260	-	\$ 1,288.00	\$ 15,456
Subtotal	12	-		13,260	-		15,456
Usage (in 100 Gallons)							
All Usage		2,914,800	\$ 1.4017	4,085,675	2,914,800	1.8048	5,260,631
Subtotal		2,914,800		4,085,675	2,914,800		5,260,631
Total	12	2,914,800		\$ 4,098,935	\$ 2,914,800		\$ 5,276,087
CONTRACT RATE							
Customer Charge							
6 - Meter	11		\$ -	\$ -		\$ 1,288.00	\$ 14,168
6 - Meter	1		-	-		1,288.00	1,288
Subtotal	12	-		-			15,456
Usage (in 100 Gallons)							
All Usage - Period 1		2,460,350	0.2460	\$ 605,246	2,460,350	0.2876	\$ 707,661
All Usage - Period 2		454,450	0.2660	120,884	454,450	0.3110	141,339
Subtotal		2,914,800		726,130	2,914,800		848,999
Total Hubbard Contract	12	2,914,800		\$ 726,130	2,914,800		\$ 864,455

AQUA PENNSYLVANIA, INC.

CONTRACTS
APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2018

Rate Block, 100 Gallons (1)	Number of Bills (2)	Consumption, 100 Gallons (3)	Present Rate (4)	Present Revenue (5)	Consumption, 100 Gallons (6)	Proposed Rate (7)	Proposed Revenue (8)
Sales for Resale Contract - Horsham							
TARIFF RATES							
Customer Charge							
6 - Meter	12		\$ 1,105.00	\$ 13,260		\$ 1,288.00	\$ 15,456
Subtotal	12	-		13,260	-		15,456
Usage (in 100 Gallons)							
All Usage		1,258,880	\$ 1.4017	1,764,572	182,500	1.8048	329,376
Subtotal	-	1,258,880		1,764,572	182,500		329,376
Total	12	1,258,880		\$ 1,777,832	182,500		\$ 344,832
CONTRACT RATE							
Customer Charge							
6-inch - Period 1	6		\$ 10,809.50	\$ 64,857		\$ 11,744.97	\$ 70,470
6-inch - Period 2	6		11,472.50	68,835		11,982.22	71,893
Subtotal	12	-		133,692	-		142,363
Usage (in 100 Gallons)							
Allowance - Period 1		91,000	-	\$ -	91,000	-	\$ -
All Usage - Period 1		527,700	0.5320	280,736	527,700	0.5570	293,929
Allowance - Period 2		91,500	-	-	91,500	-	-
All Usage - Period 2		548,680	0.5570	305,615	548,680	0.5683	311,788
Subtotal		1,258,880		586,351	1,258,880		605,717
Total Horsham Contract	12	1,258,880		\$ 720,043	1,258,880		\$ 748,080
Sales for Resale Contract - Schwenksville							
TARIFF RATES							
Customer Charge							
3-inch	12		\$ 329.00	\$ 3,948		\$ 383.00	\$ 4,596
Subtotal	12	-		3,948	-		4,596
Usage (in 100 Gallons)							
All Usage		330,728	\$ 1.4017	463,581	330,728	1.8048	596,898
Subtotal	-	330,728		463,581	330,728		596,898
Total	12	330,728		\$ 467,529	330,728		\$ 601,494
CONTRACT RATE							
Customer Charge							
3-inch - Period 1	3		10,809.50	\$ 32,429		11,744.97	\$ 35,235
3-inch - Period 2	9		\$ 11,472.50	103,253		\$ 11,982.22	107,840
Subtotal	12	-		135,681	-		143,075
Usage (in 100 Gallons)							
Allowance - Period 1		76,500	0	-	76,500	0	-
All Usage - Period 1		3,063	0	1,259	3,063	0	1,370
Allowance - Period 2		228,391	-	-	228,391	-	-
All Usage - Period 2		22,774	0.4370	9,952	22,774	0.4564	10,394
Subtotal		330,728		11,211	330,728		11,765
Total Schwenksville Contract	12	330,728		\$ 146,892	330,728		\$ 154,840

AQUA PENNSYLVANIA, INC.

CONTRACTS
APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2018

Rate Block, 100 Gallons (1)	Number of Bills (2)	Consumption, 100 Gallons (3)	Present Rate (4)	Present Revenue (5)	Consumption, 100 Gallons (6)	Proposed Rate (7)	Proposed Revenue (8)
Sales for Resale Contract - DOWNTOWN							
TARIFF RATES							
Customer Charge							
5/8 - Meter	-		\$ 20.51	\$ -	-	\$ 23.90	\$ -
Subtotal	-	-		-	-		-
Usage (in 100 Gallons)							
All Usage		1,905	\$ 1.4017	2,670	1,905	1.8048	3,438
Subtotal	-	1,905		2,670	1,905		3,438
Total	-	1,905		\$ 2,670	1,905		\$ 3,438
CONTRACT RATE							
Customer Charge							
5/8 - Meter	-	-	\$ 20.51	\$ -	-	\$ 23.90	\$ -
Subtotal	-	-		-	-		-
Usage (in 100 Gallons)							
All Usage		1,905	0.1180	225	1,905	0.1204	229
Subtotal	-	1,905		225	1,905		229
Total DOWNTOWN Contract	0	1,905		\$ 225	1,905		\$ 229
Sales for Resale Contract - Masury Water Company							
TARIFF RATES							
Customer Charge							
2 - Meter	12		\$ 164.00	\$ 1,968	-	\$ 191.10	\$ 2,293
8 - Meter	12		1,934.00	23,208		2,254.00	27,048
12 - Meter	28		3,461.00	96,908		4,033.00	112,924
Subtotal	52	-		122,084	-		142,265
Usage (in 100 Gallons)							
All Usage		1,217,070	\$ 1.4017	1,705,967	1,217,070	1.8048	2,196,568
Subtotal	-	1,217,070		1,705,967	1,217,070		2,196,568
Total	52	1,217,070		\$ 1,828,051	\$ 1,217,070		\$ 2,338,833
CONTRACT RATE							
Customer Charge							
2 - Meter	12		\$ 164.00	\$ 1,968		\$ 191.10	\$ 2,293
8 - Meter	12		1,934.00	23,208		2,254.00	27,048
12 - Meter	28		3,461.00	96,908		4,033.00	112,924
Subtotal	52	-		122,084	-		142,265
Usage (in 100 Gallons)							
All Usage		1,217,070	0.2500	304,267	1,217,070	0.2648	322,334
Subtotal		1,217,070		304,267	1,217,070		322,334
Total Contract	52	1,217,070		\$ 426,351	1,217,070		\$ 464,599
Sales for Resale Contract - Bristol							
TARIFF RATES							
Customer Charge							
3 - Meter	6		\$ 329.00	\$ 1,974	-	\$ 383.00	\$ 2,298
Subtotal	6	-		1,974	-		2,298
Usage (in 100 Gallons)							
All Usage		27,021	\$ 1.4017	37,875	27,021	1.8048	48,767
Subtotal	-	27,021		37,875	27,021		48,767
Total	6	27,021		\$ 39,849	27,021		\$ 51,065
CONTRACT RATE							
Customer Charge							
3 - Meter	6	-	\$ 20.51	\$ 123	-	\$ 23.90	\$ 143
Subtotal	6	-		123	-		143
Usage (in 100 Gallons)							
All Usage		27,021	0.6550	17,699	27,021	0.6841	18,485
Subtotal	-	27,021		17,699	27,021		18,485
Total Contract	6	27,021		\$ 17,822	27,021		\$ 18,629

Exhibit No. 5-A, Part II
Docket No. R-2024-3047822
Witness: G.R. Herbert

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

OPERATING REVENUE FROM SALES OF WATER
FOR THE TWELVE MONTHS
ENDED DECEMBER 31, 2025



GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. 5-A, Part II
Docket No. R-2024-3047822
Witness: G.R. Herbert

AQUA PENNSYLVANIA, INC.
BRYN MAWR, PENNSYLVANIA

OPERATING REVENUE FROM SALES OF WATER
FOR THE TWELVE MONTHS ENDED DECEMBER 31,
2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

PART II

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AQUA PENNSYLVANIA, INC.

**OPERATING REVENUE FROM SALES OF WATER
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025**

PLAN OF EXHIBIT

Exhibit 5-A sets forth the summaries of the results of applying the proposed rates for sales of water to a detailed analysis of water customers' billing determinants, and the application of proposed rates to the bill analysis.

Schedule 1 and Schedule 1-S present a summary of the pro forma revenues for the consolidated divisions and Shenandoah Operations under proposed rates, for the twelve months ending December 31, 2025. The pro forma revenues under proposed rates are developed in Schedule 2 for the water divisions. Schedule 3 and Schedule 3_S present a summary of the pro forma revenues for the consolidated divisions and Shenandoah Operations under present rates, for the twelve months ending December 31, 2023, 2024 and 2025. The revenues under present rates are developed in Schedule 4 for the water divisions. The application of proposed rates to the consumption analysis for each division are presented on Schedule 5. Schedule 6 presents adjustments to the application of present and proposed rates to account for growth. The application of proposed rates to metered private fire customers, private hydrants and public fire hydrants are shown in Schedules 7A and 7B, respectively.

The results of the application of proposed rates are summarized in Schedule 2 of Exhibit No. 5-A are brought forward to column 3 of Schedule 1 and Schedule 1-S. Schedule 2 sets forth the application of proposed rates to the detailed analysis of bill and consumption by meter size and customer classification for each water division. The

revenues in column 3 of Schedule 1 and Schedule 1-S incorporate the revenue adjustments during the twelve months ended December 31, 2025 shown on Schedule 5, to develop the total revenues projected for the twelve months ended December 31, 2025, under present and proposed rates of Schedule 1 and Schedule 1-S.

A comparison of the present and proposed rates for sales of water for each division is provided in the response to Standard Data Request No. OR-3 and shown in Schedule 8. The response also provides a comparison of the billing for various levels of consumption under present (including DSIC surcharge) and proposed rates for 5/8-inch Residential customers in each division and also for the average Commercial and Industrial customers.

WATER BASE OPERATIONS

AQUA PENNSYLVANIA, INC
WATER OPERATIONS WITHOUT ACQUISITION
SUMMARY OF PRO FORMA REVENUES UNDER PROPOSED RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025
AND THE CALCULATION OF THE REVENUE INCREASE UNDER PROPOSED RATES

Customer Classification (1)	FPFTY Revenues, Present Rates (2)	FPFTY Revenues, Proposed Rates (3)	FPFTY Proposed Increase (4)=(3)-(2)	Percent Increase (5)
<u>METERED SALES</u>				
Residential	\$ 386,070,947	\$ 462,781,051	\$ 76,710,104	19.9%
Commercial	143,094,848	169,163,248	26,068,400	18.2%
Industrial	20,260,902	24,431,574	4,170,672	20.6%
Public	9,349,510	11,148,842	1,799,332	19.2%
Sales for Resale	17,848	19,862	2,014	11.3%
Total Sales of Water	<u>558,794,055</u>	<u>667,544,577</u>	<u>108,750,522</u>	
Unmetered Sales (Residential)	9,446	10,302	856	9.1%
Private Fire	19,126,701	20,322,361	1,195,659	6.3%
Public Fire	7,255,078	8,187,042	931,964	12.8%
Contract Revenues Industrial	4,043,409	4,048,542	5,133	0.1%
Contract Revenues Public	1,474,207	1,800,928	326,721	22.2%
Contract Revenues Sales for Resale	4,487,116	4,520,421	33,305	0.7%
Total Contract Revenue	<u>10,004,732</u>	<u>10,369,891</u>	<u>365,159</u>	
Subtotal	<u>595,190,013</u>	<u>706,434,173</u>	<u>111,244,160</u>	
Other Revenues - Wheeling Fee	-	-	-	0.0%
Other Operating Revenues	<u>1,154,807</u>	<u>1,154,807</u>	<u>-</u>	0.0%
Total Water Revenue	<u>\$ 596,344,820</u>	<u>\$ 707,588,980</u>	<u>\$ 111,244,160</u>	<u>18.7%</u>

AQUA PENNSYLVANIA INC - WATER OPERATIONS
SUMMARY OF APPLICATION OF PRO FORMA REVENUE UNDER PROPOSED RATES
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Proposed Rate Application - Proforma as of December 31, 2025

Rate Zone 1 - Main Division	\$ 448,108,176	\$ 167,707,757	\$ 24,372,375	\$ 11,084,308	\$ 19,862	\$ 651,292,478
Rate Zone 2	10,286,400	990,706	47,101	64,534		11,388,741
Rate Zone 3	4,086,696	314,510	9,845			4,411,051
Rate Zone Bunker Hill	54,998					54,998
Rate Zone Sun Valley	44,324					44,324
Rate Zone Phoenixville	196,647	150,275	2,253			349,175
Rate Zone Shenandoah	2,069,612	303,691	102,182	90,991		2,566,475
Rate Zone Belle Aire	14,112					14,112
	\$ 464,860,965	\$ 169,466,939	\$ 24,533,756	\$ 11,239,833	\$ 19,862	\$ 670,121,354
Contract Revenues		4,048,542		1,800,928	4,520,421	10,369,891
Private Fire Services (Includes DSIC)						20,345,457
Public Fire Services						8,221,861
Other Operating Revenues						1,161,190
Total Pro Forma @ Proposed Rate	\$ 464,860,965	\$ 169,466,939	\$ 28,582,298	\$ 13,040,761	\$ 4,540,283	\$ 710,219,754

AQUA PENNSYLVANIA INC.
WATER OPERATIONS WITHOUT ACQUISITION
SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PRESENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023, 2024, 2024 AND 2025

(1) Customer Classification	(2) Revenues, Per Books Present Rates 12/31/2023 (a)		(3) Adjustment to Per Books Revenue 12/31/2023		(4) Adjusted Revenues, Per Books Present Rates 12/31/2023 (a)		(5) Other Revenue Adjustments		(6) 12/31/2023 Bill Analysis Revenues, Present Rates		(7) Other Adjustment to Revenue FTY		(8) 12/31/2024 Bill Analysis Revenues, Present Rates		(9) Other Adjustment to Revenue FPFTY		(10) 12/31/2025 Bill Analysis Revenues, Present Rates		(11) Add Back Annualized DSC Revenue		(12) Total Pro Forma Revenue Present Rates (12)-(10)+(11)	
	METERED SALES																					
Residential	\$ 366,191,579	\$ -	\$ -	\$ -	\$ 366,191,579	\$ (84,896)	\$ -	\$ (2,798,219)	\$ 363,393,360	\$ 363,393,360	\$ -	\$ (3,032,596)	\$ 360,360,764	\$ 25,795,079	\$ 386,155,843	\$ -	\$ 386,155,843	\$ 360,275,867	\$ 25,795,079	\$ 386,070,947		
Commercial	133,102,367	-	-	195,381	133,102,367	195,381	139,603	139,603	133,437,351	133,437,351	94,740	94,740	133,532,091	9,562,757	143,094,848	-	143,094,848	133,532,091	9,562,757	143,094,848		
Industrial	18,903,932	-	-	3,218	18,903,932	3,218	-	-	18,907,150	18,907,150	0	0	18,907,150	1,353,752	20,260,902	-	20,260,902	18,907,150	1,353,752	20,260,902		
Public Authority	8,279,367	-	-	445,446	8,279,367	445,446	-	-	8,724,813	8,724,813	1	1	8,724,814	624,697	9,349,510	-	9,349,510	8,724,814	624,697	9,349,510		
Sales for Resale	17,170	-	-	(514)	17,170	(514)	-	-	16,656	16,656	(0)	(0)	16,656	1,193	17,849	-	17,849	16,656	1,193	17,849		
Total Sales of Water	\$ 526,494,415	\$ -	\$ -	\$ 526,494,415	\$ 526,494,415	\$ 526,494,415	\$ (2,658,616)	\$ (2,658,616)	\$ 523,835,800	\$ 523,835,800	\$ -	\$ -	\$ 521,177,184	\$ 37,337,477	\$ 558,514,661	\$ -	\$ 558,514,661	\$ 521,177,184	\$ 37,337,477	\$ 558,514,661		
Unmetered Sales	\$ 18,160	\$ -	\$ -	\$ 18,160	\$ 18,160	\$ 18,160	\$ (9,400)	\$ (9,400)	\$ 8,815	\$ 8,815	\$ (0)	\$ (0)	\$ 8,815	\$ 631	\$ 9,446	\$ -	\$ 9,446	\$ 8,815	\$ 631	\$ 9,446		
Private Fire	\$ 17,853,507	\$ -	\$ -	\$ 17,853,507	\$ 17,853,507	\$ 17,853,507	\$ (3,760)	\$ (3,760)	\$ 17,850,397	\$ 17,850,397	\$ 650	\$ 650	\$ 17,850,397	\$ 1,276,304	\$ 19,126,701	\$ -	\$ 19,126,701	\$ 17,850,397	\$ 1,276,304	\$ 19,126,701		
Public Fire	7,330,523	-	-	7,330,523	7,330,523	7,330,523	(75,446)	(75,446)	7,255,078	7,255,078	-	-	7,255,078	-	7,255,078	-	7,255,078	7,255,078	-	7,255,078		
Contract Revenues Industrial	3,573,513	-	-	3,089	3,573,513	3,089	252,315	252,315	3,825,828	3,825,828	214,492	214,492	4,040,320	-	4,040,320	-	4,040,320	4,040,320	-	4,040,320		
Contract Revenues Public	1,409,954	-	-	37	1,409,954	37	62,848	62,848	1,472,801	1,472,801	1,368	1,368	1,474,169	-	1,474,169	-	1,474,169	1,474,169	-	1,474,169		
Contract Revenues Sales for Resale	4,057,192	-	-	(8,491)	4,057,192	(8,491)	(239,678)	(239,678)	3,817,514	3,817,514	668,093	668,093	4,485,607	-	4,485,607	-	4,485,607	4,485,607	-	4,485,607		
Total Contract Revenue	9,040,658	-	-	9,040,658	9,040,658	9,040,658	(5,364)	(5,364)	9,035,294	9,035,294	85,485	85,485	9,120,779	-	9,120,779	-	9,120,779	10,004,732	-	10,004,732		
Subtotal	560,737,264	-	-	560,737,264	560,737,264	560,737,264	474,121	474,121	561,211,384	561,211,384	(2,581,881)	(2,581,881)	558,629,503	38,614,413	597,243,916	38,614,413	597,243,916	556,576,600	38,614,413	595,191,013		
Other Revenues - Wheeling Fees	-	-	-	-	-	-	-	-	1,154,807	1,154,807	-	-	1,154,807	-	1,154,807	-	1,154,807	-	-	1,154,807		
Other Operating Revenues	1,154,807	-	-	1,154,807	1,154,807	1,154,807	-	-	1,154,807	1,154,807	-	-	1,154,807	-	1,154,807	-	1,154,807	1,154,807	-	1,154,807		
Total Water Revenue	\$ 561,892,071	\$ -	\$ -	\$ 561,892,071	\$ 561,892,071	\$ 561,892,071	\$ 474,121	\$ 474,121	\$ 562,366,192	\$ 562,366,192	\$ -	\$ -	\$ 559,791,310	\$ 38,614,413	\$ 598,405,723	\$ 38,614,413	\$ 598,405,723	\$ 557,730,407	\$ 38,614,413	\$ 596,344,820		

(a) Excludes DSC and Unbilled revenues.

AQUA PENNSYLVANIA INC - WATER OPERATIONS
SUMMARY OF APPLICATION OF PRO FORMA REVENUE UNDER PRESENT RATES
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Rate Zone	Residential	Commercial	Industrial	Public	Sales for Resale	Total
<u>Present Rate Application - ProForma as of December 31, 2025</u>						
Rate Zone 1 - Main Division	\$ 348,955,643	\$ 132,477,119	\$ 18,860,768	\$ 8,672,198	\$ 16,656	\$ 508,982,384
Rate Zone 2	7,769,275	717,386	37,399	52,616		8,576,676
Rate Zone 3	3,381,772	251,718	7,696			3,641,186
Rate Zone Bunker Hill	31,427					31,427
Rate Zone Sun Valley	25,331					25,331
Rate Zone Phoenixville	111,835	85,868	1,287			198,990
Rate Zone Shenandoah	1,450,143	219,644	63,892	56,977		1,790,656
Rate Zone Belle Aire	9,399					9,399
	\$ 361,734,825	\$ 133,751,735	\$ 18,971,042	\$ 8,781,791	\$ 16,656	\$ 523,256,049
Contract Revenues			4,043,409	1,474,207	4,487,116	10,004,732
Private Fire Services (Includes DSIC)						19,149,797
Public Fire Services						7,263,248
DSIC Revenue	25,795,710	9,562,757	1,353,752	624,697	1,193	37,338,109
Other Operating Revenues						1,161,190
Total Pro Forma @ Present Rate with DSIC	\$ 387,530,535	\$ 143,314,492	\$ 24,368,203	\$ 10,880,695	\$ 4,504,964	\$ 598,173,125

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Rate Zone 1 - Commercial	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	BA/Annualized Revenue	Billing Determinants	Current Rate	Proforma @ Present Rate	Proforma DSC Revenues	Total Revenues @ Present Rate	Proposed Rate	Proforma @ Proposed Rate	
Customer Charge											
5/8 - Meter	128,408	20.51	2,633,851	129,384	20.51	2,695,504	192,998	2,888,502	23.90	3,141,031	8.74%
3/4 - Meter	22,159	35.20	779,997	22,159	35.20	779,997	55,848	835,845	41.00	908,519	8.69%
1 - Meter	38,480	59.80	2,301,122	38,480	59.80	2,301,122	164,760	2,465,882	69.70	2,682,077	8.77%
1 1/2 - Meter	27,388	115.20	3,155,040	27,388	115.20	3,155,040	325,931	3,380,941	134.20	3,675,003	8.71%
2 - Meter	33,778	164.00	5,539,592	33,778	164.00	5,539,592	396,635	5,936,227	191.10	6,454,976	8.74%
4 - Meter	7,520	329.00	2,474,014	7,520	329.00	2,474,014	177,139	2,651,154	383.00	2,880,083	8.64%
6 - Meter	5,747	536.00	3,080,124	5,747	536.00	3,080,124	220,337	3,300,661	625.00	3,591,563	8.81%
8 - Meter	1,993	1,105.00	2,202,597	1,993	1,105.00	2,202,597	157,706	2,360,302	1,288.00	2,567,370	8.77%
10 - Meter	527	1,934.00	1,018,444	527	1,934.00	1,018,444	72,921	1,091,365	2,254.00	1,186,956	8.76%
Subtotal	266,082	\$ 23,393,987	\$ 23,393,987	267,048	\$ 23,413,800	\$ 23,455,640	1,679,424	\$ 25,135,063	\$ 3,300.00	\$ 27,331,734	8.73%
Usage in Blocks (in 100 Gallons)											
Block 1	13,636,308	1,401.7	19,112,612	13,653,179	1,401.7	19,190,562	1,374,044	20,564,606	1,804.8	24,709,371	20.15%
Block 2	15,039,159	1,231.5	18,520,724	15,039,159	1,231.5	18,520,724	1,326,084	19,846,808	1,585.7	23,847,594	20.16%
Block 3	46,064,408	1,021.7	47,064,006	46,064,408	1,021.7	47,064,006	3,369,783	50,433,788	1,315.5	60,597,729	20.15%
Block 4	25,245,398	0.9351	23,606,972	25,245,398	0.9351	23,606,972	1,690,259	25,297,231	1,204.0	30,395,459	20.15%
Subtotal	99,984,273		108,304,314	100,002,144		108,382,263	7,760,170	116,142,433		139,550,153	
Usage with no Blocks (in 100 Gallons)											
All Usage - CC Gardens & Sand Springs	20,862	1,401.7	29,242	20,862	1,401.7	29,242	2,084	31,326	1,863.5	38,976	24.06%
All Usage - Beech Mountain	21,300	0.6158	13,117	21,300	0.6158	13,117	839	14,056	1,108.4	23,609	67.97%
All Usage - Bristol Township	273,700	1,401.7	383,645	273,700	1,401.7	383,645	27,469	411,114	1,804.8	493,974	20.15%
Bulk Commercial Usage	89,520	1,401.7	118,472	89,520	1,401.7	118,472	8,383	126,954	1,804.8	152,542	20.16%
Subtotal	400,382		544,476	400,382		544,476	38,984	583,460		709,001	
RZ1 Commercial Bill Analysis Usage	100,384,655										
RZ1 Commercial Bill Analysis Revenues		\$ 132,242,777									
Adjustment (1):											
5/8 - Meter	966	20.51	\$19,813	2,040	20.51	41,840	2,996	44,836	23.90	48,756	8.74%
Block 1	17,871	1,401.7	25,050	37,740	1,401.7	52,900	3,388	56,688	1,804.8	68,113	20.15%
RZ1 Commercial Annualized/Pro Forma Usage	100,402,526			100,440,266							
RZ1 Commercial Revenues		\$ 132,287,640									

Rate Zone 1 - Industrial	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	BA/Annualized Revenue	Billing Determinants	Current Rate	Proforma @ Present Rate	Proforma DSC Revenues	Total Revenues @ Present Rate	Proposed Rate	Proforma @ Proposed Rate	
Customer Charge											
5/8 - Meter	2,155	20.51	44,191	2,155	20.51	44,191	3,164	47,355	23.90	51,495	8.74%
3/4 - Meter	545	35.20	19,180	545	35.20	19,180	1,373	20,554	41.00	22,341	8.70%
1 - Meter	1,949	59.80	116,556	1,949	59.80	116,556	8,345	124,902	69.70	135,852	8.77%
1 1/2 - Meter	667	115.20	76,804	667	115.20	76,804	5,099	82,303	134.20	89,471	8.71%
2 - Meter	1,664	164.00	272,830	1,664	164.00	272,830	19,535	292,365	191.10	317,914	8.74%
3 - Meter	371	329.00	121,927	371	329.00	121,927	8,730	130,657	383.00	141,940	8.64%
4 - Meter	529	536.00	283,276	529	536.00	283,276	20,283	303,559	625.00	330,313	8.81%
6 - Meter	362	1,105.00	400,342	362	1,105.00	400,342	28,664	429,006	1,288.00	466,642	8.77%
8 - Meter	72	1,934.00	140,022	72	1,934.00	140,022	10,016	150,047	2,254.00	163,190	8.76%
10 - Meter	61	2,858.00	172,909	61	2,858.00	172,909	12,380	185,289	3,300.00	201,465	8.73%
Subtotal	8,373		1,648,037	8,373		1,648,037	117,999	1,766,037		1,920,623	
Usage (in 100 Gallons)											
Block 1	489,100	1,401.7	685,572.0	489,100	1,401.7	685,572	49,087.0	734,659.0	1,804.8	882,738.0	20.15%
Block 2	602,002	1,231.5	741,365	602,002	1,231.5	741,365	53,882	795,447	1,585.7	954,594	20.16%
Block 3	2,722,912	1,021.7	2,781,999	2,722,912	1,021.7	2,781,999	199,691	2,981,690	1,315.5	3,581,960	20.15%
Block 4	5,912,564	0.9351	5,328,839	5,912,564	0.9351	5,328,839	395,865	5,994,704	1,204.0	7,118,727	20.15%
Block 5	3,735,731	0.9104	3,401,010	3,735,731	0.9104	3,401,010	243,312	3,644,322	1,204.0	4,497,820	23.41%
Block 6	3,935,775	0.7283	4,073,946	3,935,775	0.7283	4,073,946	291,695	4,365,641	0,9882	5,413,939	24.06%
Subtotal	19,056,084		17,212,731	19,056,084		17,212,731	1,232,632	18,445,363		22,451,752	
RZ1 Industrial Bill Analysis Usage	19,056,084										
RZ1 Industrial Bill Analysis Revenues		\$ 19,860,768									
RZ1 Industrial Annualized/Pro Forma Usage	19,056,084			19,056,084							
RZ1 Industrial Annualized/Pro Forma Revenues		\$ 19,860,768									

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Rate Zone 1 - Public	12/31/2023	12/31/2024	12/31/2025	12/31/2025	12/31/2025	12/31/2025	% Percent Change				
	Billing Determinants	Current Rate	BA/Annualized Revenue	12/31/2024 Billing Determinants	Current Rate	12/31/2025 Bill Analysis (BA) @ Present Rate	Proforma DSC Revenues	12/31/2025 Total Revenues @ Present Rate	Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Customer Charge	3,900	20.51	79,997	3,900	20.51	79,997	5,728	85,725	23.90	93,220	8.74%
Usage (in 100 Gallons)											
3/4 - Meter	1,093	35.20	38,481	1,093	35.20	38,481	2,755	41,236	41.00	44,821	8.69%
1 - Meter	2,469	59.80	147,622	2,469	59.80	147,622	10,570	158,192	69.70	172,061	8.77%
1 1/2 - Meter	1,146	115.20	132,042	1,146	115.20	132,042	9,464	141,496	134.20	153,820	8.71%
2 - Meter	2,595	164.00	425,514	2,595	164.00	425,514	30,467	455,981	191.10	495,828	8.74%
3 - Meter	1,463	329.00	481,294	1,463	329.00	481,294	34,461	515,755	383.00	560,291	8.64%
4 - Meter	999	536.00	535,357	999	536.00	535,357	38,332	573,688	625.00	624,250	8.81%
6 - Meter	168	1,105.00	185,861	168	1,105.00	185,861	12,938	199,169	1,288.00	216,642	8.77%
8 - Meter	87	1,934.00	168,645	87	1,934.00	168,645	12,075	180,720	2,254.00	196,549	8.76%
10 - Meter	12	2,858.00	34,296	12	2,858.00	34,296	2,456	36,752	3,330.00	39,960	8.73%
Subtotal	13,932		2,229,109	13,932		2,229,109	159,604	2,388,714		2,597,442	
Usage (in 100 Gallons)											
Block 1	644,586	1,401.7	903,516	644,586	1,401.7	903,516	64,692	968,208	1,804.8	1,163,349	20.15%
Block 2	795,246	1,231.5	979,345	795,246	1,231.5	979,345	70,121	1,049,466	1,589.7	1,261,021	20.16%
Block 3	2,358,083	1,018.3	2,396,520	2,358,083	1,018.3	2,396,520	171,931	2,568,451	1,331.1	3,186,006	24.06%
Block 4	2,326,517	0,930.1	2,185,707	2,326,517	0,930.1	2,185,707	154,921	2,340,628	1,233.6	2,676,950	24.06%
Subtotal	6,124,231		6,443,088	6,124,231		6,443,088	461,325	6,904,413		8,486,866	
RZ 1 Public Bill Analysis Usage	6,124,231			6,124,231							
RZ 1 Public Bill Analysis Revenues			\$ 8,672,197			\$ 8,672,198	\$ 620,929	\$ 9,293,127		\$ 11,094,508	19.27%
RZ 1 Public Annualized/Pro Forma Usage	6,124,231			6,124,231							
RZ 1 Public Annualized/Pro Forma Revenues			\$ 8,672,197			\$ 8,672,198	\$ 620,929	\$ 9,293,127		\$ 11,094,508	19.27%

Rate Zone 1 - Sales for Resale	12/31/2023	12/31/2024	12/31/2025	12/31/2025	12/31/2025	12/31/2025	% Percent Change				
	Billing Determinants	Current Rate	BA/Annualized Revenue	12/31/2024 Billing Determinants	Current Rate	12/31/2025 Bill Analysis (BA) @ Present Rate	Proforma DSC Revenues	12/31/2025 Total Revenues @ Present Rate	Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Customer Charge	8	20.51	164	8	20.51	164	12	176	23.90	191	8.63%
1 - Meter	24	536.00	12,864	24	536.00	12,864	921	13,785	625.00	15,000	8.81%
4 - Meter	32		13,028	32		13,028	933	13,961		15,191	
Subtotal											
Usage (in 100 Gallons)											
All Usage	2,588	1,401.7	53,628	2,588	1,401.7	53,628	260	3,887	1,804.8	4,671	20.16%
RZ 1 Sales for Resale Annualized/Pro Forma Usage	2,588			2,588							
RZ 1 Sales for Resale Bill Analysis Revenues			\$ 16,656			\$ 16,656	\$ 1,193	\$ 17,849		\$ 19,862	11.28%
RZ 1 Sales for Resale Annualized/Pro Forma Usage	2,588			2,588							
RZ 1 Sales for Resale Annualized/Pro Forma Revenues			\$ 16,656			\$ 16,656	\$ 1,193	\$ 17,849		\$ 19,862	11.28%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
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Rate Zone 2	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Profoma Revenues	Profoma Revenues @ Proposed Rate	
Residential	4,182,060	110,357	4,161,469	110,357	4,140,877	110,357	7,769,275	556,280	10,286,400	23.55%	
Commercial	428,763	3,304	428,763	3,304	428,763	3,304	717,386	51,365	990,706	28.87%	
Industrial	25,577	60	25,577	60	25,577	60	37,399	2,678	47,101	17.53%	
Public	19,697	156	19,697	156	19,697	156	52,616	3,767	64,534	14.46%	
Total Rate Zone 2	4,656,097	113,877	4,635,505	113,877	4,614,914	113,877	8,576,676	614,090	11,388,741	23.92%	

Rate Zone 2 - Residential	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Profoma Revenues	Profoma Revenues	Profoma Revenues	Profoma Revenues @ Proposed Rate	
Customer Charge											
5/8 - Meter	108,591	20.51	108,591	20.51	108,591	20.51	2,227,199	159,467	2,595,233	8.74%	
3/4 - Meter	149	35.20	149	35.20	149	35.20	5,255	376	6,121	8.69%	
1 - Meter	516	59.80	516	59.80	516	59.80	30,857	2,209	35,965	8.77%	
1 1/2 - Meter	-	115.20	-	115.20	-	115.20	-	-	-	0.00%	
2 - Meter	12	164.00	12	164.00	12	164.00	1,968	141	2,293	8.73%	
3 - Meter	-	329.00	-	329.00	-	329.00	-	-	-	0.00%	
4 - Meter	-	536.00	-	536.00	-	536.00	-	-	-	0.00%	
6 - Meter	-	1,105.00	-	1,105.00	-	1,105.00	-	-	-	0.00%	
5/8 3/4 - Meter	348	22.72	348	22.72	348	22.72	7,907	566	9,086	7.24%	
5/8 1 - Meter	716	23.07	716	23.07	716	23.07	16,527	1,183	18,956	7.03%	
5/8 1 1/2 - Meter	12	26.40	12	26.40	12	26.40	317	23	357	5.16%	
5/8 2 - Meter	12	28.51	12	28.51	12	28.51	342	24	383	4.47%	
Subtotal	110,357		110,357		110,357		2,290,372	163,991	2,668,484		
Unmetered Customers	-	83.00	-	83.00	-	83.00	-	-	-	0.00%	
Usage in Blocks (in 100 Gallons)											
Block 1	1,530,300	1.3050	1,530,300	1.3050	1,522,791	1.3050	1,987,242	142,287	2,641,890	24.06%	
Block 2	1,873,988	1.5451	1,873,988	1.5451	1,864,783	1.5451	2,881,277	206,299	3,830,265	24.05%	
Subtotal	3,404,288		3,404,288		3,387,574		4,868,519	348,586	6,472,155		
Usage with no Blocks (in 100 Gallons)											
All Usage - Concord Park	70,611	1.0566	70,611	1.0566	70,258	1.0566	74,235	5,315	121,891	53.23%	
All Usage - Treasure Lake	707,161	0.9204	707,161	0.9204	703,636	0.9204	647,627	46,370	1,165,714	67.97%	
Subtotal	777,772		777,772		773,894		721,861	51,685	1,287,605		
RZ 2 Residential Bill Analysis Usage	4,182,060										
Low Income:	(4,103)										
Low Income Discount Tier 1											
Low Income Discount Tier 2											
Low Income Discount Tier 3											
RZ 2 Residential Bill Analysis Revenues	\$ 7,904,287		\$ 7,850,488		\$ 7,835,555		\$ 7,769,275	\$ 556,280	\$ 10,286,400	24.06%	

Note (1) Adjustment to account for the impact of declining usage.

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Rate Zone 2 - Commercial	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	BA/Annualized Revenue	Current Rate	Proforma @ Present Rate	Current Rate	Proforma @ Present Rate	Proposed Rate	Proforma @ Proposed Rate	% Percent Change	
Customer Charge											
5/8 - Meter	1,978	20.51	40,567	20.51	40,567	2,905	43,471	23.90	47,272	8.74%	
3/4 - Meter	36	35.20	1,267	35.20	1,267	91	1,358	41.00	1,476	8.65%	
1 - Meter	795	59.80	47,511	59.80	47,511	3,402	50,413	69.70	55,377	8.77%	
1 1/2 - Meter	96	115.20	11,059	115.20	11,059	792	11,851	134.20	12,883	8.71%	
2 - Meter	264	164.00	43,214	164.00	43,214	3,094	46,308	191.10	50,355	8.74%	
3 - Meter	52	329.00	17,141	329.00	17,141	1,227	18,368	383.00	19,954	8.63%	
4 - Meter	60	536.00	32,106	536.00	32,106	2,299	34,405	625.00	37,438	8.81%	
6 - Meter	-	1,105.00	-	1,105.00	-	-	-	1,288.00	-	0.00%	
8 - Meter	24	1,934.00	46,416	1,934.00	46,416	3,323	49,739	2,254.00	54,096	8.76%	
10 - Meter	-	2,858.00	-	2,858.00	-	-	-	3,330.00	-	0.00%	
Subtotal	3,304		239,281		239,282	17,133	256,414		278,851		
Usage in Blocks (in 100 Gallons)											
Block 1	117,369	1,401.7	164,517	1,401.7	164,517	11,779	176,906	1,804.8	211,828	20.15%	
Block 2	54,904	1,231.5	67,614	1,231.5	67,614	4,841	72,455	1,585.7	87,061	20.16%	
Block 3	44,184	1,021.7	45,143	1,021.7	45,143	3,232	48,375	1,315.5	58,124	20.15%	
Block 4	-	0.9351	-	0.9351	-	-	-	1,200.0	-	0.00%	
Subtotal	216,457		277,274		277,273	19,853	297,126		357,013		
Usage with no Blocks (in 100 Gallons)											
All Usage - Concord Park	39,833	1,056.6	42,088	1,056.6	42,088	3,013	45,101	1,734.9	69,106	53.22%	
All Usage - Treasure Lake	172,473	0.9204	158,744	0.9204	158,744	11,366	170,110	1,656.7	285,736	67.97%	
Subtotal	212,306		200,832		200,832	14,380	215,211		354,842		
RZ 2 Commercial Bill Analysis Usage	428,763										
RZ 2 Commercial Bill Analysis Revenues			\$ 717,387						\$ 990,706		28.87%
RZ 2 Commercial Annualized/Pro Forma Usage	428,763										
RZ 2 Commercial Revenues			\$ 717,387						\$ 990,706		28.87%

Rate Zone 2 - Industrial	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	BA/Annualized Revenue	Current Rate	Proforma @ Present Rate	Current Rate	Proforma @ Present Rate	Proposed Rate	Proforma @ Proposed Rate	% Percent Change	
Customer Charge											
5/8 - Meter	-	20.51	-	20.51	-	-	-	23.90	-	0.00%	
3/4 - Meter	-	35.20	-	35.20	-	-	-	41.00	-	0.00%	
1 - Meter	12	59.80	718	59.80	718	51	769	69.70	836	8.72%	
1 1/2 - Meter	-	115.20	-	115.20	-	-	-	134.20	-	0.00%	
2 - Meter	48	164.00	7,888	164.00	7,888	565	8,453	191.10	9,192	8.74%	
3 - Meter	-	329.00	-	329.00	-	-	-	383.00	-	0.00%	
4 - Meter	-	536.00	-	536.00	-	-	-	625.00	-	0.00%	
6 - Meter	-	1,105.00	-	1,105.00	-	-	-	1,288.00	-	0.00%	
8 - Meter	-	1,934.00	-	1,934.00	-	-	-	2,254.00	-	0.00%	
10 - Meter	-	2,858.00	-	2,858.00	-	-	-	3,330.00	-	0.00%	
Subtotal	60		8,606		8,606	616	9,222		10,028		
Usage (in 100 Gallons)											
Block 1	3,924	1,401.7	5,500.0	1,401.7	5,500.3	393.8	5,894.1	1,804.8	7,082.0	20.15%	
Block 2	5,576	1,231.5	6,867	1,231.5	6,867	492	7,359	1,585.7	8,842	20.16%	
Block 3	16,077	1,021.7	16,426	1,021.7	16,426	1,176	17,602	1,315.5	21,149	20.15%	
Block 4	-	0.9351	-	0.9351	-	-	-	1,200.0	-	0.00%	
Block 5	-	0.9104	-	0.9104	-	-	-	1,204.0	-	0.00%	
Block 6	-	0.7283	-	0.7283	-	-	-	0.9682	-	0.00%	
Subtotal	25,577		28,793		28,793	2,062	30,855		37,073		
RZ 2 Industrial Bill Analysis Usage	25,577										
RZ 2 Industrial Bill Analysis Revenues			\$ 37,399						\$ 47,101		18.00%
RZ 2 Industrial Annualized/Pro Forma Usage	25,577										
RZ 2 Industrial Annualized/Pro Forma Revenues			\$ 37,399						\$ 47,101		18.00%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
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Rate Zone 2 - Public	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	BA/Annualized Revenue	Current Rate	Proforma Revenue	Billing Determinants	Current Rate	Proforma @ Present Rate	Proforma @ Proposed Rate	Proforma @ Proposed Rate	
Customer Charge											
5/8 - Meter	24	\$ 20.51	\$ 492	\$ 20.51	\$ 492	24	\$ 20.51	\$ 492	\$ 574	\$ 574	8.82%
3/4 - Meter	-	35.20	-	35.20	-	-	35.20	-	41.00	41.00	0.00%
1 - Meter	60	59.80	3,570	59.80	3,570	60	59.80	3,570	6,870	6,870	8.77%
1 1/2 - Meter	12	115.20	1,382	115.20	1,382	12	115.20	1,382	1,811	1,811	8.68%
2 - Meter	24	164.00	3,969	164.00	3,969	24	164.00	3,969	4,625	4,625	8.75%
3 - Meter	-	329.00	-	329.00	-	-	329.00	-	383.00	383.00	0.00%
4 - Meter	36	536.00	19,296	536.00	19,296	36	536.00	19,296	22,500	22,500	8.81%
6 - Meter	-	1,105.00	-	1,105.00	-	-	1,105.00	-	1,288.00	1,288.00	0.00%
8 - Meter	-	1,934.00	-	1,934.00	-	-	1,934.00	-	2,254.00	2,254.00	0.00%
10 - Meter	-	2,858.00	-	2,858.00	-	-	2,858.00	-	3,330.00	3,330.00	0.00%
Subtotal	156		\$ 28,709		\$ 28,710	156		\$ 28,710		\$ 33,470	
Usage (in 100 Gallons)											
Block 1	5,874	\$ 1,401.7	\$ 8,234	\$ 1,401.7	\$ 8,234	5,874	\$ 1,401.7	\$ 8,234	\$ 10,601	\$ 10,601	20.15%
Block 2	7,542	1,231.5	9,288	1,231.5	9,288	7,542	1,231.5	9,288	11,959	11,959	20.15%
Block 3	6,241	1,016.3	6,343	1,016.3	6,343	6,241	1,016.3	6,343	8,432	8,432	24.06%
Block 4	-	0.9301	-	0.9301	-	-	0.9301	-	-	-	0.00%
Subtotal	19,657		\$ 23,865		\$ 23,864	19,657		\$ 23,864		\$ 30,992	
Usage with no Blocks (in 100 Gallons)											
All Usage - Concord Park	40	\$ 1,056.6	\$ 42	\$ 1,056.6	\$ 42	40	\$ 1,056.6	\$ 42	\$ 3	\$ 3	58.98%
Subtotal	40		\$ 42		\$ 42	40		\$ 42		\$ 72	
RZ 2 Public Bill Analysis Usage	19,697					19,697					
RZ 2 Public Bill Analysis Revenues			\$ 52,616		\$ 52,616					\$ 64,534	14.46%
RZ 2 Public Annualized/Pro Forma Usage	19,697					19,697					
RZ 2 Public Annualized/Pro Forma Revenues			\$ 52,616		\$ 52,616					\$ 64,534	14.46%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
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Rate Zone 3	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis (BA) Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Proforma Revenues @ Present Rate	12/31/2025 Proforma Revenues @ Present Rate	12/31/2025 Total Revenues @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Residential	1,229,730	66,934	\$ 3,615,730	1,223,595	66,934	\$ 3,478,175	1,217,459	66,934	\$ 3,381,772	\$ 242,135	\$ 3,623,907	\$ 4,086,696	12.77%
Commercial	155,130	1,115	251,717	155,130	1,115	251,717	155,130	1,115	251,718	18,023	269,741	314,510	16.60%
Industrial	6,154	12	7,696	6,154	12	7,696	6,154	12	7,696	551	8,247	9,845	19.38%
Total Rate Zone 3	1,391,014	68,061	\$ 3,875,143	1,384,879	68,061	\$ 3,737,588	1,378,743	68,061	\$ 3,641,186	\$ 260,709	\$ 3,901,895	\$ 4,411,051	13.05%

Rate Zone 3 - Residential	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 BA/Annualized Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues @ Present Rate	12/31/2025 Proforma Revenues @ Present Rate	12/31/2025 Total Revenues @ Present Rate	12/31/2025 Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	66,561	\$ 30.51	\$ 2,030,773	66,561	\$ 30.51	\$ 2,030,773	66,561	\$ 30.51	\$ 2,030,773	\$ 145,403	\$ 2,176,176	\$ 33.90	3.69%
3/4 - Meter	180	30.51	5,498	180	30.51	5,498	180	30.51	5,498	394	5,892	33.90	3.69%
1 - Meter	168	59.80	10,052	168	59.80	10,052	168	59.80	10,052	720	10,772	69.70	8.77%
1 1/2 - Meter	-	115.20	-	-	115.20	-	-	115.20	-	-	-	134.20	0.00%
2 - Meter	12	164.00	1,968	12	164.00	1,968	12	164.00	1,968	141	2,109	191.10	8.73%
3 - Meter	-	329.00	-	-	329.00	-	-	329.00	-	-	-	383.00	0.00%
4 - Meter	-	536.00	-	-	536.00	-	-	536.00	-	-	-	625.00	0.00%
6 - Meter	-	1,105.00	-	-	1,105.00	-	-	1,105.00	-	-	-	1,288.00	0.00%
Subtotal	66,921		\$ 2,048,291	66,921		\$ 2,048,291	66,921		\$ 2,048,291	\$ 146,658	\$ 2,194,949	\$ 1,288.00	
Unmetered Customers	13	\$ 83.00	\$ 1,079	13	\$ 83.00	\$ 1,079	13	\$ 83.00	\$ 1,079	\$ 77	\$ 1,156	\$ 97.01	9.06%
Usage (in 100 Gallons)													
Block 1	1,026,592	\$ 1.2231	\$ 1,255,625	1,026,592	\$ 1.2231	\$ 1,255,625	1,021,470	\$ 1.2231	\$ 1,249,359	\$ 89,454	\$ 1,338,814	\$ 1.6307	24.42%
Block 2	203,138	1.5451	313,869	203,138	1.5451	313,869	202,125	1.5451	312,304	22,361	334,665	2.0540	24.05%
Subtotal	1,229,730		\$ 1,569,494	1,229,730		\$ 1,569,494	1,223,595		\$ 1,561,663	\$ 111,815	\$ 1,673,478	\$ 2,0540	
RZ 3 Residential Bill Analysis Usage	1,229,730			1,223,595			1,217,459						
Low Income:													
Low Income Discount Tier 1			(3,134)			(3,134)							
Low Income Discount Tier 2													
Low Income Discount Tier 3													
RZ 3 Residential Bill Analysis Revenues			\$ 3,615,730			\$ 3,478,175			\$ 3,381,772	\$ 242,135	\$ 3,623,907	\$ 4,086,696	12.77%
Adjustment (1):													
Block 1				(5,123)	\$1.2231	(6,265)	(5,123)	\$1.2231	(6,265)	(5,449)	(6,714)	\$1.6307	24.41%
Block 2				(1,013)	1.5451	(1,565)	(1,013)	1.5451	(1,565)	(112)	(1,677)	\$2.0540	24.07%
RZ 3 Residential Annualized/Pro Forma Usage				1,223,595			1,217,459						
RZ 3 Residential Annualized/Pro Forma Revenues			\$ 3,615,730			\$ 3,478,175			\$ 3,381,772	\$ 242,135	\$ 3,623,907	\$ 4,086,696	12.77%

Note (1) Adjustment to account for the impact of declining usage.

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	12/31/2023 Billing Determinants	Current Rate	12/31/2023 BA/Annualized Revenue	12/31/2024 Billing Determinants	Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	Current Rate	12/31/2025 Proforma @ Present Rate	Proforma DSIC Revenues	12/31/2025 Total Revenues @ Present Rate	Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Rate Zone 3 - Commercial														
Customer Charge														
5/8 - Meter	716	\$ 30.51	\$ 21,848	716	\$ 30.51	\$ 21,848	716	\$ 30.51	\$ 21,848	\$ 1,564	\$ 23,413	\$ 33.90	\$ 24,276	3.69%
3/4 - Meter	36	30.51	1,098	36	30.51	1,098	36	30.51	1,098	79	1,177	33.90	1,220	3.65%
1 - Meter	138	59.80	8,270	138	59.80	8,270	138	59.80	8,270	592	8,862	69.70	9,640	8.77%
1 1/2 - Meter	36	115.20	4,147	36	115.20	4,147	36	115.20	4,147	297	4,444	134.20	4,831	8.70%
2 - Meter	177	164.00	28,962	177	164.00	28,962	177	164.00	28,962	2,074	31,036	191.10	33,748	8.74%
3 - Meter	12	329.00	3,948	12	329.00	3,948	12	329.00	3,948	283	4,231	383.00	4,596	8.64%
4 - Meter	-	536.00	-	-	536.00	-	-	536.00	-	-	-	625.00	-	0.00%
6 - Meter	-	1,105.00	-	-	1,105.00	-	-	1,105.00	-	-	-	1,288.00	-	0.00%
8 - Meter	-	1,934.00	-	-	1,934.00	-	-	1,934.00	-	-	-	2,254.00	-	0.00%
10 - Meter	-	2,858.00	-	-	2,858.00	-	-	2,858.00	-	-	-	3,330.00	-	0.00%
Subtotal	1,115		\$ 68,273	1,115		\$ 68,273	1,115		\$ 68,275	\$ 4,888	\$ 73,163		\$ 78,311	
Usage (in 100 Gallons)														
Block 1	44,190	\$ 1,401.7	\$ 61,942	44,190	\$ 1,401.7	\$ 61,942	44,190	\$ 1,401.7	\$ 61,942	\$ 4,435	\$ 66,377	\$ 1,804.8	\$ 79,755	20.16%
Block 2	41,242	1,231.5	50,790	41,242	1,231.5	50,790	41,242	1,231.5	50,790	3,637	54,426	1,585.7	65,398	20.16%
Block 3	63,952	1,021.7	65,339	63,952	1,021.7	65,339	63,952	1,021.7	65,339	4,678	70,018	1,315.5	84,128	20.15%
Block 4	5,746	0.9351	5,373	5,746	0.9351	5,373	5,746	0.9351	5,373	385	5,758	1,204.0	6,918	20.15%
Subtotal	155,130		\$ 183,444	155,130		\$ 183,444	155,130		\$ 183,444	\$ 13,135	\$ 196,578		\$ 236,199	
RZ 3 Commercial Bill Analysis Usage	155,130			155,130			155,130							
RZ 3 Commercial Bill Analysis Revenues			\$ 251,717			\$ 251,717			\$ 251,718	\$ 18,023	\$ 269,741		\$ 314,510	16.60%
RZ 3 Commercial Annualized/Pro Forma Usage	155,130			155,130			155,130							
RZ 3 Commercial Revenues			\$ 251,717			\$ 251,717			\$ 251,718	\$ 18,023	\$ 269,741		\$ 314,510	16.60%

	12/31/2023 Billing Determinants	Current Rate	12/31/2023 BA/Annualized Revenue	12/31/2024 Billing Determinants	Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	Current Rate	12/31/2025 Proforma @ Present Rate	Proforma DSIC Revenues	12/31/2025 Total Revenues @ Present Rate	Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Rate Zone 3 - Industrial														
Customer Charge														
5/8 - Meter	12	\$ 30.51	\$ 366	12	\$ 30.51	\$ 366	12	\$ 30.51	\$ 366	\$ 26	\$ 392	\$ 33.90	\$ 407	3.74%
3/4 - Meter	-	30.51	-	-	30.51	-	-	30.51	-	-	-	33.90	-	0.00%
1 - Meter	-	59.80	-	-	59.80	-	-	59.80	-	-	-	69.70	-	0.00%
1 1/2 - Meter	-	115.20	-	-	115.20	-	-	115.20	-	-	-	134.20	-	0.00%
2 - Meter	-	164.00	-	-	164.00	-	-	164.00	-	-	-	191.10	-	0.00%
3 - Meter	-	329.00	-	-	329.00	-	-	329.00	-	-	-	383.00	-	0.00%
4 - Meter	-	536.00	-	-	536.00	-	-	536.00	-	-	-	625.00	-	0.00%
6 - Meter	-	1,105.00	-	-	1,105.00	-	-	1,105.00	-	-	-	1,288.00	-	0.00%
8 - Meter	-	1,934.00	-	-	1,934.00	-	-	1,934.00	-	-	-	2,254.00	-	0.00%
10 - Meter	-	2,858.00	-	-	2,858.00	-	-	2,858.00	-	-	-	3,330.00	-	0.00%
Subtotal	12		\$ 366	12		\$ 366	12		\$ 366	\$ 26	\$ 392		\$ 407	
Usage (in 100 Gallons)														
Block 1	1,200	\$ 1,401.7	\$ 1,682.0	1,200	\$ 1,401.7	\$ 1,682.0	1,200	\$ 1,401.7	\$ 1,682.0	\$ 120	\$ 1,802.0	\$ 1,804.8	\$ 2,166	20.17%
Block 2	2,795	1,231.5	3,442	2,795	1,231.5	3,442	2,795	1,231.5	3,442	246	3,688	1,585.7	4,432	20.16%
Block 3	2,159	1,021.7	2,206	2,159	1,021.7	2,206	2,159	1,021.7	2,206	158	2,364	1,315.5	2,840	20.15%
Block 4	-	0.9351	-	-	0.9351	-	-	0.9351	-	-	-	1,204.0	-	0.00%
Block 5	-	0.9104	-	-	0.9104	-	-	0.9104	-	-	-	1,204.0	-	0.00%
Block 6	-	0.7283	-	-	0.7283	-	-	0.7283	-	-	-	0.9682	-	0.00%
Subtotal	6,154		\$ 7,330	6,154		\$ 7,330	6,154		\$ 7,330	\$ 525	\$ 7,855		\$ 9,438	
RZ 3 Industrial Bill Analysis Usage	6,154			6,154			6,154							
RZ 3 Industrial Bill Analysis Revenues			\$ 7,696			\$ 7,696			\$ 7,696	\$ 551	\$ 8,247		\$ 9,845	19.38%
RZ 3 Industrial Annualized/Pro Forma Usage	6,154			6,154			6,154							
RZ 3 Industrial Annualized/Pro Forma Revenues			\$ 7,696			\$ 7,696			\$ 7,696	\$ 551	\$ 8,247		\$ 9,845	19.38%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
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	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis (BA) Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Proforma Revenues	12/31/2025 Proforma DSC Revenues	12/31/2025 Total Revenues @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Bunker Hill and Sun Valley Divisions													
Bunker Hill - Residential	32,438	833	\$ 31,380	32,438	833	\$ 31,429	32,438	833	\$ 31,427	\$ 2,250	\$ 33,677	\$ 54,998	63.00%
Sun Valley - Residential	25,684	750	25,333	25,684	750	25,330	23,684	750	25,331	1,814	27,144	44,324	63.00%
Total Zone 3	56,122	1,582	56,713	56,122	1,582	56,758	56,122	1,582	56,758	4,064	60,822	99,322	63.00%
Bunker Hill - Residential													
Customer Charge													
5/8 - Meter			9,826			9,826			9,826		10,529	17,195	63.00%
Subtotal	833	\$ 11.80	\$ 9,826	833	\$ 11.80	\$ 9,826	833	\$ 11.80	\$ 9,826	\$ 704	\$ 10,529	\$ 17,195	
Usage (in 100 Gallons)													
All Usage	32,438	\$ 0.6660	\$ 21,604	32,438	\$ 0.6660	\$ 21,604	32,438	\$ 0.6660	\$ 21,604	\$ 1,547	\$ 23,151	\$ 37,806	63.00%
Subtotal	32,438	\$ 0.6660	\$ 21,604	32,438	\$ 0.6660	\$ 21,604	32,438	\$ 0.6660	\$ 21,604	\$ 1,547	\$ 23,151	\$ 37,806	
RZ Bunker Hill Residential Bill Analysis Usage													
Low Income:													
Low Income Discount Tier 1			(50)			(51)			(51)	(60)	(51)	(52)	33.00%
Low Income Discount Tier 2						(0)			(1)	(0)	(1)	(51)	32.00%
Low Income Discount Tier 3						(0)			(0)	(0)	(0)	(51)	29.00%
RZ Bunker Hill Residential Bill Analysis Revenues													
RZ Bunker Hill Residential Annualized/Pro Forma Usage													
32,438			\$ 31,380	32,438		\$ 31,429	32,438		\$ 31,427	\$ 2,250	\$ 33,677	\$ 54,998	63.00%
RZ Bunker Hill Residential Annualized/Pro Forma Revenues													

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
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	12/31/2023 Billing Determinants	Current Rate	12/31/2023 BA/Annualized Revenue	12/31/2024 Billing Determinants	Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	Current Rate	12/31/2025 Proforma @ Present Rate	Proforma D&C Revenues	12/31/2025 Total Revenues @ Present Rate	Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Sun Valley - Residential														
Customer Charge														
5/8 - Meter	750	\$ 18.00	\$ 13,491	750	\$ 18.00	\$ 13,491	750	\$ 18.00	\$ 13,491	\$ 966	\$ 14,457	\$ 31.50	\$ 23,609	63.00%
Subtotal	750	\$	\$ 13,491	750	\$	\$ 13,491	750	\$	\$ 13,491	\$ 966	\$ 14,457	\$	\$ 23,609	
Usage (in 100 Gallons)														
All Usage	23,684	\$ 0.5000	\$ 11,842	23,684	\$ 0.5000	\$ 11,842	23,684	\$ 0.5000	\$ 11,842	\$ 848	\$ 12,690	\$ 0.8750	\$ 20,723	63.00%
Subtotal	23,684	\$	\$ 11,842	23,684	\$	\$ 11,842	23,684	\$	\$ 11,842	\$ 848	\$ 12,690	\$	\$ 20,723	
RZ Bunker Hill Residential Bill Analysis Usage														
Low Income:														
Low Income Discount Tier 1														
Low Income Discount Tier 2														
Low Income Discount Tier 3														
Low Income Discount Tier 4														
RZ Bunker Hill Residential Bill Analysis Revenues														
RZ Bunker Hill Residential Annualized/Pro Forma Usage														
	23,684	\$	\$ 25,333	23,684	\$	\$ 25,333	23,684	\$	\$ 25,331	\$ 1,814	\$ 27,144	\$	\$ 44,324	63.00%
RZ Bunker Hill Residential Annualized/Pro Forma Revenues														
			\$ 25,333			\$ 25,330			\$ 25,331	\$ 1,814	\$ 27,144		\$ 44,324	63.00%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Annualized Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Proforma Revenues	12/31/2025 Proforma DSC Revenues	12/31/2025 Total Revenues @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Phoenixville Division													
Residential	195,927	5,431	\$ 114,097	195,927	5,431	\$ 112,740	195,927	5,431	\$ 111,835	\$ 8,007	\$ 119,843	\$ 196,647	64.00%
Commercial	167,236	848	85,867	167,236	848	85,867	167,236	848	85,868	6,148	92,016	150,275	63.00%
Industrial	1,498	36	1,287	1,498	36	1,287	1,498	36	1,287	92	1,379	2,253	63.00%
Total Phoenixville Division	364,661	6,314	\$ 201,251	364,661	6,314	\$ 199,894	364,661	6,314	\$ 198,990	\$ 14,248	\$ 213,238	\$ 349,175	64.00%

	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Annualized Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma DSC Revenues	12/31/2025 Total Revenues @ Present Rate	Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Rate Zone Phoenixville - Residential														
Customer Charge														
5/8 - Meter	5,373	\$ 4.90	\$ 26,328	5,373	\$ 4.90	\$ 26,328	5,373	\$ 4.90	\$ 26,328	\$ 1,885	\$ 28,213	\$ 8.58	\$ 46,101	63.00%
1 - Meter	50	9.90	492	50	9.90	492	50	9.90	492	35	527	17.30	860	63.00%
2 - Meter	8	37.00	285	8	37.00	285	8	37.00	285	20	305	64.80	499	63.00%
Subtotal	5,431		\$ 27,105	5,431		\$ 27,105	5,431		\$ 27,105	\$ 1,941	\$ 29,046		\$ 47,460	
Usage (in 100 Gallons)														
Block 1	195,927	\$ 0.4440	\$ 86,992	195,927	\$ 0.4440	\$ 86,992	195,927	\$ 0.4440	\$ 86,992	\$ 6,229	\$ 93,220	\$ 0.7770	\$ 152,235	63.00%
Block 2	-	0.3626	-	-	0.3626	-	-	0.3626	-	-	-	0.6346	-	0.00%
Block 3	-	0.2960	-	-	0.2960	-	-	0.2960	-	-	-	0.5180	-	0.00%
Subtotal	195,927		\$ 86,992	195,927		\$ 86,992	195,927		\$ 86,992	\$ 6,229	\$ 93,220		\$ 152,235	
RZ Phoenixville Residential Bill Analysis Usage	195,927			195,927			195,927							
Low Income:														
Low Income Discount Tier 1														
Low Income Discount Tier 2														
Low Income Discount Tier 3														
RZ Phoenixville Residential Bill Analysis Revenues														
RZ Phoenixville Residential Usage	195,927		\$ 114,097	195,927		\$ 112,740	195,927		\$ 111,835	\$ 8,007	\$ 119,843		\$ 196,647	64.00%
RZ Phoenixville Residential Annualized/Pro Forma Revenues														
RZ Phoenixville Residential Usage	195,927		\$ 114,097	195,927		\$ 112,740	195,927		\$ 111,835	\$ 8,007	\$ 119,843		\$ 196,647	64.00%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
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	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		12/31/2025	
	Billing	Current	Billing	Current	Billing	Current	Proforma	Proforma	Proposed	Proforma	% Percent	% Percent
	Determinants	Rate	Determinants	Rate	Determinants	Rate	DSC Revenues	DSC Revenues	Rate	@ Proposed Rate	Change	Change
Rate Zone Phoenixville - Commercial												
Customer Charge												
5/8 - Meter	362	\$ 4.90	362	\$ 4.90	362	\$ 4.90	127	1,771	\$ 8.58	\$ 3,102	63.00%	63.00%
3/4 - Meter	36	4.90	36	4.90	36	4.90	13	176	8.60	310	64.00%	64.00%
1 - Meter	229	9.90	229	9.90	229	9.90	162	2,268	17.30	3,963	63.00%	63.00%
1 1/2 - Meter	145	17.30	145	17.30	145	17.30	179	2,505	30.30	4,387	63.00%	63.00%
2 - Meter	52	37.00	52	37.00	52	37.00	199	1,935	64.80	3,389	63.00%	63.00%
4 - Meter	24	123.30	24	123.30	24	123.30	212	2,074	215.90	5,182	63.00%	63.00%
Subtotal	848	\$ 11,614	848	\$ 11,614	848	\$ 11,614	832	\$ 12,447		\$ 20,333		
Usage (in 100 Gallons)												
Block 1	167,236	\$ 0.4440	167,236	\$ 0.4440	167,236	\$ 0.4440	5,316	74,253	\$ 0.7770	\$ 129,942	63.00%	63.00%
Block 2	-	0.3626	-	0.3626	-	0.3626	-	-	0.6346	-	0.00%	0.00%
Block 3	-	0.2960	-	0.2960	-	0.2960	-	-	0.5180	-	0.00%	0.00%
Subtotal	167,236	\$ 74,253	167,236	\$ 74,253	167,236	\$ 74,253	5,316	79,569		\$ 129,942		
RZ Phoenixville Commercial Bill Analysis Usage												
RZ Phoenixville Commercial Bill Analysis Revenues		\$ 85,867										
RZ Phoenixville Commercial Annualized/Pro Forma Usage												
RZ Phoenixville Commercial Annualized/Pro Forma Revenues		\$ 85,867								\$ 150,275		63.00%

	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		12/31/2025	
	Billing	Current	Billing	Current	Billing	Current	Proforma	Proforma	Proposed	Proforma	% Percent	% Percent
	Determinants	Rate	Determinants	Rate	Determinants	Rate	DSC Revenues	DSC Revenues	Rate	@ Proposed Rate	Change	Change
Rate Zone Phoenixville - Industrial												
Customer Charge												
5/8 - Meter	12	\$ 4.90	12	\$ 4.90	12	\$ 4.90	4	59	\$ 8.58	\$ 103	63.00%	63.00%
1 - Meter	12	9.90	12	9.90	12	9.90	9	119	17.30	208	63.00%	63.00%
2 - Meter	12	37.00	12	37.00	12	37.00	32	444	64.80	778	64.00%	64.00%
Subtotal	36	\$ 622	36	\$ 622	36	\$ 622	45	\$ 666		\$ 1,089		
Usage (in 100 Gallons)												
Block 1	1,498	\$ 0.4440	1,498	\$ 0.4440	1,498	\$ 0.4440	48	713	\$ 0.7770	\$ 1,164	63.00%	63.00%
Block 2	-	0.3626	-	0.3626	-	0.3626	-	-	0.6346	-	0.00%	0.00%
Block 3	-	0.2960	-	0.2960	-	0.2960	-	-	0.5180	-	0.00%	0.00%
Subtotal	1,498	\$ 665	1,498	\$ 665	1,498	\$ 665	48	713		\$ 1,164		
RZ Phoenixville Industrial Bill Analysis Usage												
RZ Phoenixville Industrial Bill Analysis Revenues		\$ 1,287										
RZ Phoenixville Industrial Annualized/Pro Forma Usage												
RZ Phoenixville Industrial Annualized/Pro Forma Revenues		\$ 1,287								\$ 2,253		63.00%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
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Zone Shenandoah	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Proforma @ Proposed Rate	% Percent Change	
Residential	956,100	31,932	950,808	31,932	950,808	31,932	1,450,143	43.00%	\$ 2,069,612	43.00%	
Commercial	217,567	2,388	221,154	2,484	221,154	2,484	219,644	38.00%	303,691	38.00%	
Industrial	191,970	60	191,970	60	191,970	60	63,892	102.182	102,182	60.00%	
Public	87,587	395	87,587	395	87,587	395	56,977	60.00%	90,991	60.00%	
Total Zone Shenandoah	1,453,624	34,776	1,451,519	34,872	1,451,519	34,872	1,790,656	43.00%	\$ 2,566,475	43.00%	

Rate Zone Shenandoah - Residential	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Proforma @ Present Rate	Proforma @ Present Rate	Proforma @ Proposed Rate	% Percent Change	
Customer Charge											
5/8 - Meter	31,860	20.49	31,860	20.49	31,860	20.49	652,818	17.00%	23.90	761,461	17.00%
1 - Meter	72	40.91	72	40.91	72	40.91	2,954	70.00%	69.70	5,032	70.00%
Subtotal	31,932		31,932		31,932		655,772		31,932	766,493	
Usage in Blocks (in 100 Gallons) - Present Rates											
Allowance											
Block 1	273,273		273,273		273,273						
Block 2	203,573		203,573		203,573		417,121		417,121		
Block 3	142,020		142,020		142,020		155,654		155,654		
Block 4	217,914		217,914		217,914		105,252		105,252		
Subtotal	114,029		114,029		114,029		124,975		124,975		
950,808		803,002			950,808		803,002				
Usage in Blocks (in 100 Gallons) - Present Rates											
Block 1											
Block 2											
RZ Shenandoah Residential Bill Analysis Usage											
Low Income:											
Low Income Discount Tier 1	252	(20.49)					(5,163)	0.00%	1.2687	604,974	0.00%
Low Income Discount Tier 2	3,385	(2,0490)					(6,935)	0.00%	473,962	711,939	0.00%
Low Income Discount Tier 3	1,655	(1,0245)					(1,696)	0.00%	1,5021	1,316,513	0.00%
0											
956,100		\$ 1,444,980			950,808		\$ 1,450,143		\$ 2,069,612	43.00%	

Note (1) Adjustment to account for Proforma Low-Income customer discounts.

AQUA PENNSYLVANIA, INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Rate Zone Shenandoah - Commercial		12/31/2023	12/31/2023	12/31/2024	12/31/2024	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	% Percent Change			
		Billing Determinants	BA/Annualized Revenue	Current Rate	Annualized Revenue	Billing Determinants	Current Rate	Proforma @ Present Rate	Proforma DSC Revenues	Total Revenues @ Present Rate	Proposed Billing Determinants	Proposed Rates	Proforma @ Proposed Rate	% Percent Change
Customer Charge														
5/8 - Meter		2,004	\$ 41,068	20.49	\$ 42,789	2,088	\$ 20.49	\$ 42,789	\$ -	\$ 42,789	2,088	\$ 23.90	\$ 49,510	17.00%
1 - Meter		264	10,784	40.91	10,784	264	40.91	10,784	-	10,784	264	69.70	18,373	70.00%
2 - Meter		108	11,878	110.29	13,202	120	110.29	13,202	-	13,202	120	191.10	22,875	73.00%
4 - Meter		12	14,682	1,223.46	14,682	12	1,223.46	14,682	-	14,682	12	625.00	7,500	-49.00%
Subtotal		2,388	\$ 78,412		\$ 81,457	2,484		\$ 81,456		\$ 81,456	2,484		\$ 98,658	
Usage 5/8" to 1" (in 100 Gallons) - Present Rates														
Allowance		17,763	\$ -	-	\$ -	18,441	\$ -	\$ -	\$ -	\$ -	18,441	\$ -	\$ -	
Block 1		14,750	2,049	2,049	31,287	15,270	2,049	31,287	-	31,287	15,270	2,049	31,287	
Block 2		10,497	11,505	1,096	11,943	10,897	1,096	11,943	-	11,943	10,897	1,096	11,943	
Block 3		25,755	12,440	0.4830	12,817	26,535	0.4830	12,817	-	12,817	26,535	0.4830	12,817	
Block 4		43,948	48,167	1.0960	48,662	44,400	1.0960	48,662	-	48,662	44,400	1.0960	48,662	
Subtotal		112,713	\$ 102,334		\$ 104,709	115,543		\$ 104,710		\$ 104,710	115,543		\$ 104,710	
Usage 2" (in 100 Gallons) - Present Rates														
Allowance		2,109	-	-	-	2,329	-	-	-	-	2,329	-	-	
Block 1		70,866	0.3920	0.3920	27,684	70,623	0.3920	27,684	-	27,684	70,623	0.3920	27,684	
Block 2		-	0.1890	0.1890	-	-	0.1890	-	-	-	-	0.1890	-	
Subtotal		72,975	\$ 27,631		\$ 27,684	72,952		\$ 27,684		\$ 27,684	72,952		\$ 27,684	
Usage 4" (in 100 Gallons) - Present Rates														
Allowance		17,880	5,794	0.3920	5,794	17,880	0.3920	5,794	-	5,794	17,880	0.3920	5,794	
Block 1		14,780	5,794	0.1890	5,794	14,780	0.1890	5,794	-	5,794	14,780	0.1890	5,794	
Block 2		-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal		32,660	\$ 5,794		\$ 5,794	32,660		\$ 5,794		\$ 5,794	32,660		\$ 5,794	
All Usage (in 100 Gallons) - Proposed Rates														
Block 1		17,980	1,17310	1.17310	150,133	17,980	1.17310	150,133	-	150,133	17,980	1.17310	150,133	
Block 2		17,951	1,03070	1.03070	18,502	17,951	1.03070	18,502	-	18,502	17,951	1.03070	18,502	
Block 3		70,033	0,48670	0,48670	34,085	70,033	0,48670	34,085	-	34,085	70,033	0,48670	34,085	
Block 4		5,190	2,312	0,44550	205,033	5,190	0,44550	205,033	-	205,033	5,190	0,44550	205,033	
Subtotal		221,154	\$ 219,644		\$ 219,644	221,154		\$ 219,644		\$ 219,644	221,154		\$ 219,644	38.00%
RZ Shenandoah Commercial Bill Analysis Revenues														
Adjustment (1):														
2 - Meter		12	\$ 110.29	\$ 1,323										
Allowance		220	-	-										
Block 1		137	0.3920	54										
Block 2		0	0.1890	-										
5/8 - Meter		84	\$ 20.49	\$ 1,721										
Allowance		678	-	-										
Block 1		520	2,049	1,065										
Block 2		400	1,096	438										
Block 3		780	0.4830	377										
Block 4		452	1,096	495										
Subtotal		2,211,154	\$ 219,644		\$ 219,644	2,211,154		\$ 219,644		\$ 219,644	2,211,154		\$ 219,644	

Note (1) Adjustment to account for free service customers moving to metered rates.

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change	
	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Proforma @ Present Rate	Proforma @ Proposed Rate	Proposed Billing Determinants	Proposed Rates		
Rate Zone Shenandoah - Industrial												
Customer Charge												
5/8 - Meter	24	\$ 20.49	494	\$ 20.49	494	\$ 20.49	494	\$ 20.49	24	\$ 23.90	576	17.00%
1 - Meter	12	40.91	499	40.91	499	40.91	499	40.91	12	69.70	850	70.00%
2 - Meter	12	110.29	1,301	110.29	1,301	110.29	1,301	110.29	12	191.10	2,265	73.00%
4 - Meter	12	1,223.46	14,926	1,223.46	14,926	1,223.46	14,926	1,223.46	12	625.00	7,625	-49.00%
Subtotal	60	\$ 17,220	17,220	\$ 17,220	17,220	\$ 17,221	17,221	\$ 17,221	12	\$ 11,306	11,306	
Usage in Blocks (in 100 Gallons) - Present Rates												
Allowance	327	\$ -	-	\$ -	-	\$ -	-	\$ -	327	\$ -	-	-
Block 1	181	2,0490	372	2,0490	372	2,0490	372	2,0490	181	2,0490	372	372
Block 2	118	1,0960	129	1,0960	129	1,0960	129	1,0960	118	1,0960	129	129
Block 3	168	0.4830	81	0.4830	81	0.4830	81	0.4830	168	0.4830	81	81
Block 4	1,076	1,0960	1,179	1,0960	1,179	1,0960	1,179	1,0960	1,076	1,0960	1,179	1,179
Subtotal	1,870	\$ 1,761	1,761	\$ 1,761	1,761	\$ 1,761	1,761	\$ 1,761	1,870	\$ 1,761	1,761	1,761
Usage Z (in 100 Gallons) - Present Rates												
Allowance	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-
Block 1	-	0.3920	-	0.3920	-	0.3920	-	0.3920	-	0.3920	-	-
Block 2	-	0.1890	-	0.1890	-	0.1890	-	0.1890	-	0.1890	-	-
Subtotal	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-
Usage E (in 100 Gallons) - Present Rates												
Allowance	18,000	-	-	-	-	-	-	-	18,000	-	-	-
Block 1	61,000	0.3920	23,912	0.3920	23,912	0.3920	23,912	0.3920	61,000	0.3920	23,912	23,912
Block 2	111,100	0.1890	20,998	0.1890	20,998	0.1890	20,998	0.1890	111,100	0.1890	20,998	20,998
Subtotal	190,100	\$ 44,910	44,910	\$ 44,910	44,910	\$ 44,910	44,910	\$ 44,910	190,100	\$ 44,910	44,910	44,910
Usage (in 100 Gallons) - Proposed Rates												
Block 1	3,070	1.17310	3,601	1.17310	3,601	1.17310	3,601	1.17310	3,070	1.17310	3,601	3,601
Block 2	2,796	1.03070	2,882	1.03070	2,882	1.03070	2,882	1.03070	2,796	1.03070	2,882	2,882
Block 3	36,000	0.48670	17,521	0.48670	17,521	0.48670	17,521	0.48670	36,000	0.48670	17,521	17,521
Block 4	150,104	0.44550	66,871	0.44550	66,871	0.44550	66,871	0.44550	150,104	0.44550	66,871	66,871
Block 5	-	-	-	-	-	-	-	-	-	-	-	-
Block 6	-	0.35820	-	0.35820	-	0.35820	-	0.35820	-	0.35820	-	-
Subtotal	191,970	\$ 90,876	90,876	\$ 90,876	90,876	\$ 90,876	90,876	\$ 90,876	191,970	\$ 90,876	90,876	90,876
RZ Shenandoah Industrial Bill Analysis Usage												
RZ Shenandoah Industrial Bill Analysis Revenues												
RZ Shenandoah Industrial Annualized/Pro Forma Usage	191,970		63,891		63,891		63,891		191,970		63,891	63,891
RZ Shenandoah Industrial Annualized/Pro Forma Revenues												
RZ Shenandoah Industrial Annualized/Pro Forma Revenues	191,970		63,891		63,891		63,891		191,970		63,891	63,891
Subtotal	191,970	\$ 63,891	63,891	\$ 63,891	63,891	\$ 63,891	63,891	\$ 63,891	191,970	\$ 63,891	63,891	63,891
Total												
Subtotal	191,970	\$ 102,182	102,182	\$ 102,182	102,182	\$ 102,182	102,182	\$ 102,182	191,970	\$ 102,182	102,182	102,182
Total												
Subtotal	191,970	\$ 60.00%	60.00%	\$ 60.00%	60.00%	\$ 60.00%	60.00%	\$ 60.00%	191,970	\$ 60.00%	60.00%	60.00%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis (BA) Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Proforma Revenues	12/31/2025 Proforma DSIC Revenues	12/31/2025 Total Revenues @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Residential	7,426	188	\$ 9,400	7,426	188	\$ 9,400	7,426	188	\$ 9,399	\$ -	\$ 9,399	\$ 14,112	50.00%
Total Zone 3	7,426	188	\$ 9,400	7,426	188	\$ 9,400	7,426	188	\$ 9,399	\$ -	\$ 9,399	\$ 14,112	50.00%

	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 BA/Annualized Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma @ Present Rate	12/31/2025 Proforma DSIC Revenues	12/31/2025 Total Revenues @ Present Rate	12/31/2025 Proposed Rate	% Percent Change
Belle Aire - Residential													
Unmetered Charge	188	50.00	\$ 9,400	188	50.00	\$ 9,400	188	50.00	\$ 9,400	\$ -	\$ 9,400	\$ 75.07	50.00%
Customer Charge													
5/8 - Meter													
Subtotal													
Usage (in 100 Gallons)													
Block 1													
Block 2													
Subtotal													
RZ Belle Aire Residential Bill Analysis Usage													
Low Income:													
Low Income Discount Tier 1													
Low Income Discount Tier 2													
Low Income Discount Tier 3													
RZ Belle Aire Residential Bill Analysis Revenues													
Adjustment (1):													
Flat Rate	(188)	\$ 50.00	(\$9,400)										
5/8 - Meter	188	50.00	9,400										
All Usage - Block 1	3,760	\$0.0000	0										
All Usage - Block 2	3,666	-	0										
RZ Belle Aire Residential Annualized/Pro Forma Usage													
RZ Belle Aire Residential Annualized/Pro Forma Revenues													
			\$ 9,400			\$ 9,400			\$ 9,399	\$ -	\$ 9,399	\$ 14,112	50.00%

Note (1) Adjustment to account for the change from flat rate to metered rates.

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Contract Customers	12/31/2023		12/31/2023		12/31/2023		12/31/2024		12/31/2024		12/31/2025		12/31/2025		% Percent Change
	Usage (in 100 Gallons)	Number of Bills	Bill Analysis (BA) Revenues	Usage (in 100 Gallons)	Number of Bills	Profirma Revenues	Usage (in 100 Gallons)	Number of Bills	Profirma Revenues	D5IC Revenues	Usage (in 100 Gallons)	Number of Bills	Profirma Revenues	D5IC Revenues	
Contract Industrial															
Mt. Carmel - Industrial	1,488,231	52	\$ 512,018	1,488,231	52	\$ 639,167	1,488,231	52	\$ -	\$ -	1,488,231	52	\$ 789,388	\$ -	1.00%
Covanta - Industrial	1,953,800	12	773,737	1,953,800	12	814,977	1,953,800	12	-	-	1,953,800	12	831,277	-	0.00%
Liberty Power - Industrial	8,912,000	12	2,290,847	8,912,000	12	2,374,773	8,912,000	12	-	-	8,912,000	12	2,422,744	-	0.00%
Contract Industrial	12,354,031	76	\$ 3,576,602	12,354,031	76	\$ 3,828,917	12,354,031	76	\$ -	\$ -	12,354,031	76	\$ 4,043,409	\$ -	
Canaan Federal Prison - Public	862,490	12	348,705	862,490	12	409,480	862,490	12	\$ -	\$ -	862,490	12	\$ 409,480	\$ -	0.00%
SCI Forest County Prison - Public	1,058,746	12	995,592	1,058,746	12	995,592	1,058,746	12	-	-	1,058,746	12	995,592	-	33.00%
SCI Waymart - Public	598,030	12	66,194	598,030	12	67,767	598,030	12	-	-	598,030	12	69,135	-	0.00%
Contract Public	2,519,266	36	\$ 1,409,991	2,519,266	36	\$ 1,472,839	2,519,266	36	\$ -	\$ -	2,519,266	36	\$ 1,474,207	\$ -	
Veolia Water PA - Sales for Resale	10,290	12	64,752	10,290	12	64,752	10,290	12	\$ -	\$ -	10,290	12	\$ 77,320	\$ -	0.00%
Chemung - Sales for Resale	12,385	12	17,839	12,385	12	17,839	12,385	12	-	-	12,385	12	19,796	-	6.00%
New Wilmington - Sales for Resale	567,373	24	808,151	567,373	24	417,401	567,373	24	-	-	567,373	24	962,516	-	0.00%
Warwick - Sales for Resale	2,406,230	12	611,959	2,406,230	12	643,376	2,406,230	12	-	-	2,406,230	12	656,372	-	0.00%
Borough of Sharpville - Sales for Resale	1,709,706	24	508,536	1,709,706	24	531,323	1,709,706	24	-	-	1,709,706	24	542,678	-	1.00%
Hubbard Township - Sales for Resale	2,914,800	12	726,130	2,914,800	12	798,425	2,914,800	12	-	-	2,914,800	12	862,260	-	0.00%
Horsham - Sales for Resale	1,258,880	12	720,043	1,258,880	12	738,849	1,258,880	12	-	-	1,258,880	12	748,080	-	0.00%
Schwensville - Sales for Resale	330,728	12	146,893	330,728	12	151,651	330,728	12	-	-	330,728	12	154,839	-	0.00%
Downingtown - Sales for Resale	1,905	-	225	1,905	-	225	1,905	-	-	-	1,905	-	229	-	0.00%
Bristol - Sales for Resale	27,021	6	17,822	27,021	6	18,242	27,021	6	-	-	27,021	6	18,608	-	0.00%
Masury Water Co. - Sales for Resale	1,217,070	52	426,351	1,217,070	52	436,940	1,217,070	52	-	-	1,217,070	52	444,418	-	5.00%
Contacts Sales for Resale	10,456,388	178	\$ 4,048,701	10,456,388	178	\$ 3,819,023	10,456,388	178	\$ -	\$ -	10,456,388	178	\$ 4,487,116	\$ -	
Total Zone 3	25,329,685	290	\$ 9,035,294	25,329,685	290	\$ 9,120,779	25,329,685	290	\$ -	\$ -	25,329,685	290	\$ 10,004,732	\$ -	4.00%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		12/31/2025	
	Billing	Current	Billing	Current	Billing	Current	D5C	Proposed	Proposed	Proposed	Proposed	% Percent
	Determinants	Rate	Determinants	Rate	Determinants	Rate	Revenues	Rate	Rate	Rate	Rate	Change
Contracts - Industrial												
Mt. Carmel Contract												
Customer Charge - Period 1 (Jan. - Jun.)												
1 - Meter	6	\$ 59.80	6	\$ 59.80	6	\$ 59.80	\$ -	\$ 69.70	\$ 418	\$ 418	16.00%	
1 1/2 - Meter	6	115.20	6	115.20	6	115.20	-	134.20	805	805	16.00%	
6 - Meter	12	1,105.00	12	1,105.00	12	1,105.00	-	1,288.00	15,456	15,456	17.00%	
Customer Charge - Period 2 (Jul. - Dec.)												
1 - Meter	7	59.80	7	59.80	7	59.80	-	69.70	488	488	16.00%	
1 1/2 - Meter	7	115.20	7	115.20	7	115.20	-	134.20	939	939	17.00%	
6 - Meter	14	1,105.00	14	1,105.00	14	1,105.00	-	1,288.00	18,032	18,032	17.00%	
Subtotal	52	\$ 31,005	52	\$ 31,005	52	\$ 31,005	\$ -	\$ 36,138	\$ 36,138	\$ 36,138		
Usage (In 100 Gallons)												
All Usage - Period 1	805,590	\$ 0.3270	805,590	\$ 0.3270	805,590	\$ 0.5060	\$ -	\$ 0.5050	\$ 406,823	\$ 406,823	0.00%	
All Usage - Period 2	682,641	\$ 0.3270	682,641	\$ 0.5050	682,641	\$ 0.5150	\$ -	\$ 0.5150	\$ 351,560	\$ 351,560	0.00%	
Subtotal	1,488,231	\$ 481,013	1,488,231	\$ 608,162	1,488,231	\$ -	\$ -	\$ 758,383	\$ 758,383	\$ 758,383		
Total Mt. Carmel Contract Revenue		\$ 512,018		\$ 639,167		\$ 789,388		\$ 794,521	\$ 794,521	\$ 794,521	1.00%	
Covanta Contract												
Customer Charge												
6 - Meter	12	\$ 47,280.00	12	\$ 49,800.00	12	\$ 50,796.00	\$ -	\$ 50,796.00	\$ 609,552	\$ 609,552	0.00%	
Subtotal	12	\$ 567,360	12	\$ 597,600	12	\$ 597,600	\$ -	\$ 609,552	\$ 609,552	\$ 609,552	0.00%	
Usage (In 100 Gallons)												
Allowance	1,430,000	\$ -	1,430,000	\$ -	1,430,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Over Allowance	523,800	\$ 0.3940	523,800	\$ 0.4150	523,800	\$ 0.4233	\$ -	\$ 0.4233	\$ 221,725	\$ 221,725	0.00%	
Subtotal	1,953,800	\$ 206,377	1,953,800	\$ 217,377	1,953,800	\$ -	\$ -	\$ 221,725	\$ 221,725	\$ 221,725	0.00%	
Total Covanta Contract Revenue		\$ 773,737		\$ 814,977		\$ 831,277		\$ 831,277	\$ 831,277	\$ 831,277	0.00%	
Liberty Contract												
Customer Charge												
6 - Meter (Jan. @ 2022 Rate)	1	\$ 100,874.15	1	\$ 100,874.15	12	\$ 112,491.06	\$ -	\$ 114,763.38	\$ 1,377,161	\$ 1,377,161	0.00%	
6 - Meter (Jan. @ 2022 Rate)	11	\$ 108,708.74	11	\$ 1,195,796	12	\$ 1,349,893	\$ -	\$ 1,349,893	\$ 1,377,161	\$ 1,377,161	0.00%	
Subtotal	12	\$ 1,296,670	12	\$ 1,349,893	12	\$ 1,349,893	\$ -	\$ 1,349,893	\$ 1,377,161	\$ 1,377,161	0.00%	
Usage (In 100 Gallons)												
All Usage (Jan. @ 2022 Rate)	495,900	0.1040	495,900	0.1150	495,900	0.1150	\$ -	\$ 0.1173	\$ 1,045,583	\$ 1,045,583	0.00%	
All Usage	8,416,100	\$ 942,603	8,416,100	\$ 1,024,880	8,416,100	\$ 1,024,880	\$ -	\$ 1,045,583	\$ 1,045,583	\$ 1,045,583	0.00%	
Subtotal	8,912,000	\$ 994,177	8,912,000	\$ 1,024,880	8,912,000	\$ 1,024,880	\$ -	\$ 1,045,583	\$ 1,045,583	\$ 1,045,583	0.00%	
Total Liberty Contract Revenue		\$ 2,290,847		\$ 2,374,773		\$ 2,422,744		\$ 2,422,744	\$ 2,422,744	\$ 2,422,744	0.00%	
RZ Contracts Industrial Annualized/Pro Forma Usage	12,354,031		12,354,031		12,354,031							
RZ Contracts Industrial Annualized/Pro Forma Revenues		\$ 3,576,602		\$ 3,828,917		\$ 4,046,542		\$ 4,046,542	\$ 4,046,542	\$ 4,046,542	0.00%	

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023 Billing Determinants	Current Rate	12/31/2023 BA/Annualized Revenue	12/31/2024 Billing Determinants	Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	Current Rate	Proforma D5IC Revenues	12/31/2025 Proforma @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Contracts - Public												
Canaan Federal Prison Contract												
Customer Charge												
8 - Meter	12	\$ 25,227.82	\$ 302,734	12	\$ 29,667.62	\$ 356,011	12	\$ 29,667.62	\$ -	\$ 356,011	\$ 356,011	0.00%
Subtotal	12	\$ -	\$ 302,734	12	\$ -	\$ 356,011	12	\$ -	\$ -	\$ 356,011	\$ 356,011	0.00%
Usage (in 100 Gallons)												
Allowance												
Over Allowance	540,000	\$ -	\$ -	540,000	\$ -	\$ -	540,000	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	322,490	\$ 0.1410	\$ 45,471	322,490	\$ 0.1658	\$ 53,469	322,490	\$ 0.1658	\$ -	\$ 53,469	\$ 53,469	0.00%
	862,490	\$ -	\$ 45,471	862,490	\$ -	\$ 53,469	862,490	\$ -	\$ -	\$ 53,469	\$ 53,469	0.00%
Total Canaan Federal Prison Contract Revenue			\$ 348,205			\$ 409,480			\$ 409,480			0.00%
SCI Forest County Prison Contract												
Customer Charge												
4 - Meter	12	\$ 536.00	\$ 6,378	12	\$ 536.00	\$ 6,378	12	\$ 536.00	\$ -	\$ 6,378	\$ 6,378	17.00%
Subtotal	12	\$ -	\$ 6,378	12	\$ -	\$ 6,378	12	\$ -	\$ -	\$ 6,378	\$ 6,378	17.00%
Usage (in 100 Gallons)												
Block 1	1,190	\$ 1,4017	\$ 1,668	1,190	\$ 1,4017	\$ 1,668	1,190	\$ 1,4017	\$ -	\$ 1,668	\$ 1,668	29.00%
Block 2	2,773	\$ 1,2315	\$ 3,415	2,773	\$ 1,2315	\$ 3,415	2,773	\$ 1,2315	\$ -	\$ 3,415	\$ 3,415	29.00%
Block 3	35,700	\$ 1,0163	\$ 36,282	35,700	\$ 1,0163	\$ 36,282	35,700	\$ 1,0163	\$ -	\$ 36,282	\$ 36,282	33.00%
Block 4	718,215	\$ 0.9301	\$ 668,012	718,215	\$ 0.9301	\$ 668,012	718,215	\$ 0.9301	\$ -	\$ 668,012	\$ 668,012	33.00%
True-Up Consumption	300,868	\$ 0.9301	\$ 279,837	300,868	\$ 0.9301	\$ 279,837	300,868	\$ 0.9301	\$ -	\$ 279,837	\$ 279,837	33.00%
Subtotal	1,058,746	\$ -	\$ 989,214	1,058,746	\$ -	\$ 989,214	1,058,746	\$ -	\$ -	\$ 989,214	\$ 1,314,875	33.00%
			\$ 995,592			\$ 995,592			\$ 995,592			33.00%
SCI Waymart Prison Contract												
Customer Charge												
8 - Meter	12	\$ 5,095.78	\$ 60,429	12	\$ 5,155.38	\$ 61,865	12	\$ 5,259.52	\$ -	\$ 63,114	\$ 63,114	0.00%
Subtotal	12	\$ -	\$ 60,429	12	\$ -	\$ 61,865	12	\$ -	\$ -	\$ 63,114	\$ 63,114	0.00%
Usage (in 100 Gallons)												
Allowance												
Over Allowance	566,180	\$ -	\$ -	566,180	\$ -	\$ -	566,180	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	31,850	\$ 0.1810	\$ 5,765	31,850	\$ 0.1853	\$ 5,902	31,850	\$ 0.1890	\$ -	\$ 6,021	\$ 6,021	0.00%
	598,030	\$ -	\$ 5,765	598,030	\$ -	\$ 5,902	598,030	\$ -	\$ -	\$ 6,021	\$ 6,021	0.00%
Total SCI Waymart Prison Contract Revenue			\$ 66,194			\$ 67,767			\$ 69,135			0.00%
RZ Contracts Public Annualized/Pro Forma Usage												
	2,519,266			2,519,266			2,519,266					
			\$ 1,409,991			\$ 1,472,839			\$ -	\$ 1,474,307	\$ 1,800,928	22.00%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023 Billing Determinants	Current Rate	3,828,917 BA/Annualized Revenue	12/31/2024 Billing Determinants	Current Rate	3,828,917 Annualized Revenue	12/31/2025 Billing Determinants	Current Rate	Proforma D5IC Revenues	4,043,409 Proforma @ Present Rate	4,048,542 Proforma @ Proposed Rate	% Percent Change
Contracts - Sales for Resale												
Veolia Water PA Contract												
Customer Charge												
2 - Meter	12	\$ 5,396.00	\$ 64,752	12	\$ 5,396.00	\$ 64,752	12	\$ 6,443.36	\$ -	\$ 77,320	\$ 77,320	0.00%
Subtotal	12	\$ -	\$ 64,752	12	\$ -	\$ 64,752	12	\$ -	\$ -	\$ -	\$ -	0.00%
Usage (in 100 Gallons)												
Allowance	10,290			10,290			10,290					0.00%
Subtotal	10,290	\$ -	\$ -	10,290	\$ -	\$ -	10,290	\$ -	\$ -	\$ -	\$ -	0.00%
Total Veolia Water PA Contract Revenue			\$ 64,752			\$ 64,752				\$ 77,320	\$ 77,320	0.00%
Chemung Contract												
Customer Charge												
10 - Meter	12	\$ 646.50	\$ 7,758	12	\$ 646.50	\$ 7,758	12	\$ 646.50	\$ -	\$ 7,758	\$ 8,850	14.00%
Subtotal	12	\$ -	\$ 7,758	12	\$ -	\$ 7,758	12	\$ -	\$ -	\$ 7,758	\$ 8,850	14.00%
Usage (in 100 Gallons)												
All Usage	12,385	0.8140	10,081	12,385	0.8140	10,081	12,385	0.9720	-	12,038	12,038	0.00%
Subtotal	12,385	\$ 10,081	\$ 10,081	12,385	\$ 10,081	\$ 10,081	12,385	\$ 12,038	\$ -	\$ 12,038	\$ 12,038	0.00%
Total Chemung Contract Revenue			\$ 17,839			\$ 17,839				\$ 19,796	\$ 20,888	6.00%
New Wilmington Contract												
Customer Charge												
4 - Meter	24	\$ 536.00	\$ 12,864	24	\$ 536.00	\$ 12,864	24	\$ 536.00	\$ -	\$ 12,864	\$ 15,000	17.00%
Subtotal	24	\$ -	\$ 12,864	24	\$ -	\$ 12,864	24	\$ -	\$ -	\$ 12,864	\$ 15,000	17.00%
Usage (in 100 Gallons)												
All Usage	567,373	1.4017	795,287	567,373	0.7130	404,537	567,373	1.6738	-	949,652	949,652	0.00%
Subtotal	567,373	\$ 795,287	\$ 795,287	567,373	\$ 404,537	\$ 404,537	567,373	\$ 949,652	\$ -	\$ 949,652	\$ 949,652	0.00%
Total New Wilmington Contract Revenue			\$ 808,151			\$ 417,401				\$ 962,516	\$ 964,652	0.00%
Warwick Contract												
Customer Charge												
8 - Meter	12	\$ 46,092.68	\$ 553,112	12	\$ 48,457.80	\$ 581,494	12	\$ 49,436.65	\$ -	\$ 593,240	\$ 593,240	0.00%
Subtotal	12	\$ -	\$ 553,112	12	\$ -	\$ 581,494	12	\$ -	\$ -	\$ 593,240	\$ 593,240	0.00%
Usage (in 100 Gallons)												
Allowance	2,142,200			2,142,200			2,142,200					0.00%
Block 1	259,010	0.2230	57,759	259,010	0.2345	60,738	259,010	0.2392	-	61,965	61,965	0.00%
Block 2	5,020	0.2168	1,088	5,020	0.2279	1,144	5,020	0.2325	-	1,167	1,167	0.00%
Subtotal	2,406,230	\$ 58,847	\$ 61,882	2,406,230	\$ 61,882	\$ 61,882	2,406,230	\$ 63,132	\$ -	\$ 63,132	\$ 63,132	0.00%
Total Warwick Contract Revenue			\$ 611,959			\$ 643,376				\$ 656,372	\$ 656,372	0.00%

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	6	6	20.51	123	6	6	20.51	123	6	6	20.51	123	6	6	20.51	123	16.00%	
Bristol Contract																		
Customer Charge																		
5/8 - Meter																		
Subtotal																		
Usage (in 100 Gallons)																		
All Usage																		
Subtotal																		
Total Bristol Contract Revenue																		
Masury Contract																		
Customer Charge																		
2 - Meter																		
8 - Meter																		
12 - Meter																		
Subtotal																		
Usage (in 100 Gallons)																		
All Usage																		
Subtotal																		
Total Masury Contract Revenue																		
RZ Contracts Sales for Resale Annualized/Pro Forma Usage																		
RZ Contracts Sales for Resale Annualized/Pro Forma Revenues																		

AQUA PENNSYLVANIA, INC.
RATE ZONE 1
CUSTOMER GROWTH REVENUE ADJUSTMENT UNDER PRESENT RATES
FOR THE TEST YEARS ENDED DECEMBER 31, 2023, 2024 AND 2025

	Residential	Commercial	Total
<u>Historic TY Customer Growth Calculation</u>			
1 Number of Customers as of 12/31/23	387,583	21,930	409,513
2 Number of Customer as of 12/31/22	386,048	21,769	407,817
3 Projected Daily Usage in gallons	94.03	60.82	155
4 Monthly Volumes per Normalization (Gallons) Line 3 X (365 Days/12 Months)	2,860	1,850	4,710
5 HTY Customer Annualized Growth Bills (Line 2-Line 1) X 12 Divided by 2	9,210	966	10,176
6 HTY Customer Annualized Growth Volumes (Line 4 X Line 5 / 100)	263,406	17,871	281,277
Priced At First Block	184,200	17,871	202,071
Priced At Second Block	79,206		79,206
Priced At Third Block			-
Priced At Fourth Block			-
Priced At Fifth Block			-
Priced At Sixth Block			-
<u>Future Test Year Customer Growth Calculation</u>			
7 Forecasted Customer Growth	1,634	170	1,804
8 Annualized Bills (Line 7 X 12)	19,608	2,040	21,648
9 HTY Customer Annualized Growth Volumes (Line 4 X Line 8)	560,789	37,740	598,529
10 Average Volumes Per Normalization			
Priced At First Block	392,160	37,740	429,900
Priced At Second Block	168,629		168,629
Priced At Third Block			-
Priced At Fourth Block			-
Priced At Fifth Block			-
Priced At Sixth Block			-

AQUA PENNSYLVANIA, INC.
RATE ZONE 1
CUSTOMER GROWTH REVENUE ADJUSTMENT UNDER PRESENT RATES
FOR THE TEST YEARS ENDED DECEMBER 31, 2021, 2022 AND 2023

Fully Projected Future Test Year Customer Growth Calculation

11 Monthly Volumes per Normalization (Gallons) Line 3 X (366 Days/12 Months)	2,860	1,850	4,710
12 Forecasted Customer Growth	1,634	170	1,804
13 Annualized Bills (Line 12 X 12)	19,608	2,040	21,648
14 HTY Customer Annualized Growth Volumes (Line 11 X Line 12)	560,789	37,740	598,529
15 Average Volumes Per Normalization			
16 Priced At First Block	392,160	37,740	429,900
17 Priced At Second Block	168,629		168,629
18 Priced At Third Block			-
19 Priced At Fourth Block			-
20 Priced At Fifth Block			-
21 Priced At Sixth Block			-
22 Total Bills	48,426	5,046	53,472
23 Priced At First Block	968,520	93,351	1,061,871
24 Priced At Second Block	416,464	-	416,464
25 Priced At Third Block	-	-	-
26 Priced At Fourth Block	-	-	-
27 Priced At Fifth Block	-	-	-
28 Priced At Sixth Block	-	-	-

Number of Customers	Residential	Commercial
29 Period Ending 12/31/21	384,315	21,590
30 Period Ending 12/31/22	386,048	21,769
31 Historic Test Year Period Ending 12/31/23	387,583	21,930
32 Increase 2021-2022	1,733	179
33 Increase 2022-2023	1,535	161
34 Average Growth/(Decline)	1,634	170

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT AND PROPOSED RATES TO METERED PRIVATE FIRE CUSTOMERS AND PRIVATE HYDRANTS
AS OF DECEMBER 31, 2023, 2024 AND 2025

Service Connection Size (1)	2023 Rates			2024 Present Rates			2025 Present Rates			2025 Proposed Rates		
	Number (2)	Rate (3)	Revenue (4)	Number (5)	Rate (6)	Revenue (7)	Number (8)	Rate (9)	Revenue (10)	Rate (11)	Revenue (12)	
Main Division												
1" or A or F1	694	7.10	\$ 4,928	694	\$ 7.10	\$ 4,928	694	\$ 7.10	\$ 4,928	8.10	\$ 5,622	
1 1/2" or B or F1.5	1,806	16.30	29,438	1,806	16.30	29,438	1,806	16.30	29,438	18.60	33,592	
2" or C or F2	4,859	40.20	195,320	4,859	40.20	195,320	4,859	40.20	195,320	45.90	223,014	
3" or D or F3	24	65.30	1,587	24	65.30	1,587	24	65.30	1,587	74.50	1,810	
4" or E or F4	23,166	110.50	2,559,876	23,166	110.50	2,559,876	23,166	110.50	2,559,876	126.00	2,918,954	
6" or G or F6	29,989	243.40	7,299,274	29,989	243.40	7,299,274	29,989	243.40	7,299,274	277.70	8,327,890	
8" or K or F8	11,188	424.50	4,749,094	11,188	424.50	4,749,094	11,188	424.50	4,749,094	484.20	5,416,988	
10" or L or F10	617	646.50	398,826	617	646.50	398,826	617	646.50	398,826	737.50	454,964	
12" or F12	12	1,790.80	21,490	12	1,790.80	21,490	12	1,790.80	21,490	2,042.80	24,514	
All Usage	555,989	1.3861	770,656	555,989	1.3861	770,656	555,989	1.3861	770,656	1.7349	964,585	
Superior												
1" or A or F1	5,530	7.10	\$ 39,264	5,530	7.10	\$ 39,264	5,530	7.10	\$ 39,264	8.10	\$ 44,795	
2" or C or F2	26	30.00	768	26	30.00	768	26	30.00	768	45.90	1,175	
4" or E or F4	97	110.50	10,696	97	110.50	10,696	97	110.50	10,696	126.00	12,197	
6" or G or F6	168	243.40	40,964	168	243.40	40,964	168	243.40	40,964	277.70	46,737	
8" or K or F8	36	424.50	15,282	36	424.50	15,282	36	424.50	15,282	484.20	17,431	
Bristol Township												
3" or D or F3	12	65.30	\$ 784	12	65.30	\$ 784	12	65.30	\$ 784	74.50	\$ 894	
4" or E or F4	50	110.50	5,536	50	110.50	5,536	50	110.50	5,536	126.00	6,313	
6" or G or F6	321	221.40	70,981	321	221.40	70,981	321	221.40	70,981	277.70	89,031	
8" or K or F8	204	366.40	74,746	204	366.40	74,746	204	366.40	74,746	484.20	98,777	
10" or L or F10	48	548.40	26,323	48	548.40	26,323	48	548.40	26,323	737.50	35,400	
All Usage	136	1.3861	189	136	1.3861	189	136	1.3861	189	1.7349	236	
Shenandoah - Quarterly Rates												
Automatic Sprinkler System	24	86.13	\$ 2,067	24	86.13	\$ 2,067	24	86.13	\$ 2,067	86.13	\$ 2,067	
Sprinkler + Sq. Ft.	12	245.64	2,948	12	245.64	2,948	12	245.64	2,948	245.64	2,948	
Sprinkler + Sq. Ft.	12	276.31	3,316	12	276.31	3,316	12	276.31	3,316	276.31	3,316	
Sprinkler + Sq. Ft.	12	276.00	3,312	12	276.00	3,312	12	276.00	3,312	276.00	3,312	
Sprinkler + Sq. Ft.	12	189.77	2,277	12	189.77	2,277	12	189.77	2,277	189.77	2,277	
Liberty Power Contract												
10" or L or F10	12	-	\$ -	12	-	\$ -	12	-	\$ -	-	\$ -	
All Usage	216,700	0.1120	24,270	216,700	0.1150	24,921	216,700	0.1150	24,921	0.1173	25,424	
Private Hydrants												
Hydrants (Main)	25,941	51.10	\$ 1,325,580	25,941	51.10	\$ 1,325,580	25,941	51.10	\$ 1,325,580	51.10	\$ 1,325,580	
Eagle Rock	4,880	29.80	145,424	4,880	29.80	145,424	4,880	29.80	145,424	40.50	197,640	
Honesdale/Peddlers View	252	34.10	8,593	252	34.10	8,593	252	34.10	8,593	42.60	10,735	
Sand Springs	516	34.10	17,596	516	34.10	17,596	516	34.10	17,596	42.60	21,982	
Phoenixville	222	29.50	6,534	222	29.50	6,534	222	29.50	6,534	40.30	8,926	
Qualified Hydrant	168	34.10	5,729	168	34.10	5,729	168	34.10	5,729	42.60	7,157	
Shenandoah	180	50.98	9,176	180	50.98	9,176	180	50.98	9,176	50.98	9,176	
Subtotal												
											17,873,493	
DSIC @ 7.16%											\$ 1,276,304	
Total Private Fire	111,089		\$ 17,872,843	111,077		\$ 17,873,493	111,077		\$ 19,149,797		\$ 20,345,457	

AQUA PENNSYLVANIA INC. - WATER OPERATIONS
APPLICATION OF PRESENT AND PROPOSED RATES TO PUBLIC FIRE HYDRANTS
AS OF DECEMBER 31, 2023, 2024 AND 2025

(1) Service Area	(2) 2023 Billed Number of Hydrants	(3) Current Monthly Rate	(4) Bill Analysis Revenues	(5) 12 ME Dec. 2024 Number of Hydrants	(6) Monthly Present Rate	(7) 12 ME Dec. 2024 Revenues	(8) 12 ME Dec. 2025 Number of Hydrants	(9) Monthly Present Rate	(10) 12 ME Dec. 2025 Revenues	(11) FPFTY Monthly Proposed Rate	(12) Pro Forma Proposed Revenue
All Territories	223,235	\$28.57	\$ 6,377,813	223,235	\$ 28.57	\$ 6,377,813	223,235	\$ 28.57	\$ 6,377,813	\$ 32.38	\$ 7,228,336
<u>Exceptions:</u>											
Bensalem Township	16,860	24.90	419,814	16,860	24.90	419,814	16,860	24.90	419,814	28.60	482,196
Bristol Township	1,068	22.30	23,816	1,068	22.30	23,816	1,068	22.30	23,816	27.50	29,370
Chalfont	2,662	29.80	79,328	2,662	29.80	79,328	2,662	29.80	79,328	31.10	82,788
Concord Park	48	16.90	811	48	16.90	811	48	16.90	811	24.60	1,181
Kratzerville and Chalfont	216	29.80	6,437	216	29.80	6,437	216	29.80	6,437	32.38	6,994
Media Division => 6"	9,408	34.00	319,872	9,408	34.00	319,872	9,408	34.00	319,872	34.00	319,872
Mifflin Township	348	19.50	6,786	348	19.50	6,786	348	19.50	6,786	25.90	9,013
Mount Jewett	492	12.20	6,002	492	12.20	6,002	492	12.20	6,002	22.30	10,972
Phoenixville	504	28.57	14,399	504	28.57	14,399	504	28.57	14,399	32.38	16,320
Shenandoah	1,721	4.75	8,170	1,721	4.75	8,170	1,721	4.75	8,170	20.23	34,820
Total Public Fire Revenue	256,562		\$ 7,263,248	256,562		\$ 7,263,248	256,562		\$ 7,263,248		\$ 8,221,861

AQUA PENNSYLVANIA INC.
RATE ZONE 1 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	35.96	41.25	5.29	14.70%
2,000	49.95	58.60	8.65	17.32%
3,000	66.50	79.14	12.63	19.00%
3,870	80.91	97.01	16.10	19.90%
4,000	83.06	99.68	16.62	20.00%
5,000	99.62	120.22	20.60	20.68%
6,000	116.18	140.76	24.58	21.16%
7,000	132.73	161.30	28.56	21.52%
8,000	149.29	181.84	32.55	21.80%
9,000	165.85	202.38	36.53	22.03%
10,000	182.41	222.92	40.51	22.21%
11,000	198.96	243.46	44.50	22.36%
12,000	215.52	264.00	48.48	22.49%
13,000	232.08	284.54	52.46	22.60%
14,000	248.63	305.08	56.44	22.70%
15,000	265.19	325.62	60.43	22.79%
16,000	281.75	346.16	64.41	22.86%
17,000	298.31	366.70	68.39	22.93%
18,000	314.86	387.24	72.37	22.99%
19,000	331.42	407.78	76.36	23.04%
20,000	347.98	428.32	80.34	23.09%
25,000	430.76	531.02	100.25	23.27%
30,000	513.55	633.72	120.17	23.40%
35,000	596.34	736.42	140.08	23.49%
40,000	679.12	839.12	159.99	23.56%
45,000	761.91	941.82	179.91	23.61%
50,000	844.70	1,044.52	199.82	23.66%
60,000	1,010.27	1,249.92	239.65	23.72%
70,000	1,175.84	1,455.32	279.47	23.77%
80,000	1,341.42	1,660.72	319.30	23.80%
90,000	1,506.99	1,866.12	359.13	23.83%
100,000	1,672.56	2,071.52	398.96	23.85%
110,000	1,838.13	2,276.92	438.78	23.87%
120,000	2,003.71	2,482.32	478.61	23.89%
130,000	2,169.28	2,687.72	518.44	23.90%
140,000	2,334.85	2,893.12	558.26	23.91%
150,000	2,500.43	3,098.52	598.09	23.92%
160,000	2,666.00	3,303.92	637.92	23.93%
170,000	2,831.57	3,509.32	677.75	23.94%
180,000	2,997.15	3,714.72	717.57	23.94%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 1 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)	BILLS UNDER		INCREASE	
	PRESENT RATES* (2)	FPPTY RATES (3)	AMOUNT (4)	PERCENT (5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	37.00	41.95	4.95	13.38%
2,000	52.02	60.00	7.98	15.33%
3,000	67.04	78.04	11.00	16.41%
4,000	82.06	96.09	14.03	17.10%
5,000	97.08	114.14	17.06	17.57%
6,000	112.10	132.19	20.09	17.92%
7,000	127.12	150.24	23.11	18.18%
8,000	142.14	168.28	26.14	18.39%
9,000	157.16	186.33	29.17	18.56%
10,000	172.18	204.38	32.20	18.70%
11,000	185.38	220.24	34.86	18.80%
12,000	198.58	236.09	37.52	18.89%
13,000	211.77	251.95	40.18	18.97%
14,000	224.97	267.81	42.84	19.04%
15,000	238.17	283.67	45.50	19.10%
20,000	304.15	362.95	58.80	19.33%
25,000	370.14	442.24	72.10	19.48%
30,000	436.12	521.52	85.40	19.58%
35,000	498.28	596.21	97.93	19.65%
40,000	553.02	661.99	108.96	19.70%
45,000	607.77	727.76	119.99	19.74%
50,000	662.51	793.54	131.03	19.78%
60,000	771.99	925.09	153.09	19.83%
70,000	881.48	1,056.64	175.16	19.87%
80,000	990.97	1,188.19	197.22	19.90%
90,000	1,100.45	1,319.74	219.29	19.93%
100,000	1,209.94	1,451.29	241.35	19.95%
110,000	1,319.42	1,582.84	263.41	19.96%
120,000	1,428.91	1,714.39	285.48	19.98%
130,000	1,538.39	1,845.94	307.54	19.99%
140,000	1,647.88	1,977.49	329.61	20.00%
150,000	1,757.36	2,109.04	351.67	20.01%
160,000	1,866.85	2,240.59	373.74	20.02%
170,000	1,976.33	2,372.14	395.80	20.03%
180,000	2,085.82	2,503.69	417.87	20.03%
190,000	2,195.30	2,635.24	439.93	20.04%
200,000	2,304.79	2,766.79	462.00	20.05%
210,000	2,414.28	2,898.34	484.06	20.05%
220,000	2,523.76	3,029.89	506.13	20.05%
230,000	2,633.25	3,161.44	528.19	20.06%
240,000	2,742.73	3,292.99	550.25	20.06%
250,000	2,852.22	3,424.54	572.32	20.07%
260,000	2,961.70	3,556.09	594.38	20.07%
270,000	3,071.19	3,687.64	616.45	20.07%
280,000	3,180.67	3,819.19	638.51	20.07%
290,000	3,290.16	3,950.74	660.58	20.08%
300,000	3,399.64	4,082.29	682.64	20.08%
310,000	3,509.13	4,213.84	704.71	20.08%
320,000	3,618.61	4,345.39	726.77	20.08%
330,000	3,728.10	4,476.94	748.84	20.09%
340,000	3,831.09	4,600.68	769.59	20.09%
350,000	3,931.29	4,721.08	789.79	20.09%
360,000	4,031.50	4,841.48	809.98	20.09%
370,000	4,131.71	4,961.88	830.18	20.09%
380,000	4,231.91	5,082.28	850.37	20.09%
390,000	4,332.12	5,202.68	870.57	20.10%
400,000	4,432.32	5,323.08	890.76	20.10%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 1 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	37.00	41.95	4.95	13.38%
2,000	52.02	60.00	7.98	15.33%
3,000	67.04	78.04	11.00	16.41%
4,000	82.06	96.09	14.03	17.10%
5,000	97.08	114.14	17.06	17.57%
6,000	112.10	132.19	20.09	17.92%
7,000	127.12	150.24	23.11	18.18%
8,000	142.14	168.28	26.14	18.39%
9,000	157.16	186.33	29.17	18.56%
10,000	172.18	204.38	32.20	18.70%
11,000	185.38	220.24	34.86	18.80%
12,000	198.58	236.09	37.52	18.89%
13,000	211.77	251.95	40.18	18.97%
14,000	224.97	267.81	42.84	19.04%
15,000	238.17	283.67	45.50	19.10%
16,000	251.37	299.52	48.16	19.16%
17,000	264.56	315.38	50.82	19.21%
18,000	277.76	331.24	53.48	19.25%
19,000	290.96	347.09	56.14	19.29%
20,000	304.15	362.95	58.80	19.33%
100,000	1,209.94	1,451.29	241.35	19.95%
200,000	2,304.79	2,766.79	462.00	20.05%
300,000	3,399.64	4,082.29	682.64	20.08%
400,000	4,432.32	5,323.08	890.76	20.10%
500,000	5,434.37	6,527.08	1,092.71	20.11%
600,000	6,436.43	7,731.08	1,294.65	20.11%
700,000	7,438.48	8,935.08	1,496.60	20.12%
1,000,000	10,444.64	12,547.08	2,102.44	20.13%
1,980,000	20,264.76	24,346.28	4,081.52	20.14%
1,990,000	20,364.97	24,466.68	4,101.72	20.14%
2,000,000	20,465.17	24,587.08	4,121.91	20.14%
3,000,000	30,485.70	36,627.08	6,141.38	20.15%
4,000,000	40,329.69	48,667.08	8,337.39	20.67%
5,000,000	50,085.54	60,707.08	10,621.55	21.21%
6,000,000	59,841.38	72,747.08	12,905.70	21.57%
7,000,000	69,597.23	84,787.08	15,189.85	21.83%
8,000,000	79,353.08	96,827.08	17,474.01	22.02%
9,000,000	89,108.92	108,867.08	19,758.16	22.17%
10,000,000	98,864.77	120,907.08	22,042.31	22.30%
11,000,000	106,669.23	130,589.08	23,919.85	22.42%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 1 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
PUBLIC - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	37.00	41.95	4.95	13.38%
2,000	52.02	60.00	7.98	15.33%
3,000	67.04	78.04	11.00	16.41%
4,000	82.06	96.09	14.03	17.10%
5,000	97.08	114.14	17.06	17.57%
6,000	112.10	132.19	20.09	17.92%
7,000	127.12	150.24	23.11	18.18%
8,000	142.14	168.28	26.14	18.39%
9,000	157.16	186.33	29.17	18.56%
10,000	172.18	204.38	32.20	18.70%
11,000	185.38	220.24	34.86	18.80%
12,000	198.58	236.09	37.52	18.89%
13,000	211.77	251.95	40.18	18.97%
14,000	224.97	267.81	42.84	19.04%
15,000	238.17	283.67	45.50	19.10%
16,000	251.37	299.52	48.16	19.16%
17,000	264.56	315.38	50.82	19.21%
18,000	277.76	331.24	53.48	19.25%
19,000	290.96	347.09	56.14	19.29%
20,000	304.15	362.95	58.80	19.33%
25,000	370.14	442.24	72.10	19.48%
30,000	436.12	521.52	85.40	19.58%
35,000	498.18	596.82	98.63	19.80%
40,000	552.64	664.37	111.74	20.22%
45,000	607.09	731.93	124.84	20.56%
50,000	661.54	799.48	137.94	20.85%
60,000	770.45	934.59	164.14	21.30%
70,000	879.36	1,069.70	190.35	21.65%
80,000	988.26	1,204.81	216.55	21.91%
90,000	1,097.17	1,339.92	242.75	22.13%
100,000	1,206.08	1,475.03	268.96	22.30%
110,000	1,314.98	1,610.14	295.16	22.45%
120,000	1,423.89	1,745.25	321.36	22.57%
130,000	1,532.80	1,880.36	347.56	22.68%
140,000	1,641.70	2,015.47	373.77	22.77%
150,000	1,750.61	2,150.58	399.97	22.85%
160,000	1,859.52	2,285.69	426.17	22.92%
170,000	1,968.42	2,420.80	452.38	22.98%
180,000	2,077.33	2,555.91	478.58	23.04%
190,000	2,186.24	2,691.02	504.78	23.09%
200,000	2,295.14	2,826.13	530.99	23.14%
210,000	2,404.05	2,961.24	557.19	23.18%
220,000	2,512.96	3,096.35	583.39	23.22%
230,000	2,621.86	3,231.46	609.60	23.25%
240,000	2,730.77	3,366.57	635.80	23.28%
250,000	2,839.68	3,501.68	662.00	23.31%
260,000	2,948.58	3,636.79	688.21	23.34%
270,000	3,057.49	3,771.90	714.41	23.37%
280,000	3,166.40	3,907.01	740.61	23.39%
290,000	3,275.30	4,042.12	766.82	23.41%
300,000	3,384.21	4,177.23	793.02	23.43%
310,000	3,493.12	4,312.34	819.22	23.45%
320,000	3,602.02	4,447.45	845.43	23.47%
330,000	3,710.93	4,582.56	871.63	23.49%
340,000	3,813.37	4,709.65	896.28	23.50%
350,000	3,913.04	4,833.30	920.26	23.52%
360,000	4,012.71	4,956.95	944.24	23.53%
370,000	4,112.38	5,080.60	968.22	23.54%
380,000	4,212.05	5,204.25	992.20	23.56%
390,000	4,311.72	5,327.90	1,016.18	23.57%
400,000	4,411.39	5,451.55	1,040.16	23.58%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 1 - BEECH MOUNTAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPFTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	28.58	34.98	6.41	22.42%
2,000	35.18	46.07	10.89	30.96%
3,000	41.78	57.15	15.38	36.81%
3,870	47.52	66.80	19.28	40.57%
4,000	48.37	68.24	19.86	41.06%
5,000	54.97	79.32	24.35	44.29%
6,000	61.57	90.40	28.83	46.83%
7,000	68.17	101.49	33.32	48.87%
8,000	74.77	112.57	37.80	50.56%
9,000	81.37	123.66	42.29	51.97%
10,000	87.97	134.74	46.77	53.17%
11,000	94.57	145.82	51.26	54.20%
12,000	101.17	156.91	55.74	55.10%
13,000	107.76	167.99	60.23	55.89%
14,000	114.36	179.08	64.71	56.59%
15,000	120.96	190.16	69.20	57.21%
16,000	127.56	201.24	73.68	57.76%
17,000	134.16	212.33	78.17	58.26%
18,000	140.76	223.41	82.65	58.72%
19,000	147.36	234.50	87.14	59.13%
20,000	153.96	245.58	91.62	59.51%
25,000	186.95	301.00	114.05	61.00%
30,000	219.95	356.42	136.47	62.05%
35,000	252.94	411.84	158.90	62.82%
40,000	285.94	467.26	181.32	63.41%
45,000	318.93	522.68	203.75	63.89%
50,000	351.92	578.10	226.18	64.27%
60,000	417.91	688.94	271.03	64.85%
70,000	483.90	799.78	315.88	65.28%
80,000	549.89	910.62	360.73	65.60%
90,000	615.88	1,021.46	405.58	65.85%
100,000	681.87	1,132.30	450.43	66.06%
110,000	747.86	1,243.14	495.28	66.23%
120,000	813.85	1,353.98	540.13	66.37%
130,000	879.84	1,464.82	584.98	66.49%
140,000	945.83	1,575.66	629.83	66.59%
150,000	1,011.82	1,686.50	674.68	66.68%
160,000	1,077.80	1,797.34	719.54	66.76%
170,000	1,143.79	1,908.18	764.39	66.83%
180,000	1,209.78	2,019.02	809.24	66.89%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 1 - BRISTOL TOWNSHIP DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPFTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	31.17	39.34	8.17	26.21%
2,000	40.36	54.77	14.42	35.72%
3,000	49.55	70.21	20.66	41.70%
3,870	57.54	83.64	26.10	45.36%
4,000	58.73	85.64	26.91	45.82%
5,000	67.92	101.08	33.16	48.81%
6,000	77.11	116.52	39.40	51.10%
7,000	86.30	131.95	45.65	52.90%
8,000	95.49	147.39	51.90	54.35%
9,000	104.68	162.82	58.14	55.55%
10,000	113.87	178.26	64.39	56.55%
11,000	123.06	193.70	70.64	57.40%
12,000	132.25	209.13	76.89	58.14%
13,000	141.44	224.57	83.13	58.78%
14,000	150.62	240.00	89.38	59.34%
15,000	159.81	255.44	95.63	59.84%
16,000	169.00	270.88	101.87	60.28%
17,000	178.19	286.31	108.12	60.68%
18,000	187.38	301.75	114.37	61.04%
19,000	196.57	317.18	120.62	61.36%
20,000	205.76	332.62	126.86	61.66%
25,000	251.70	409.80	158.10	62.81%
30,000	297.65	486.98	189.33	63.61%
35,000	343.59	564.16	220.57	64.19%
40,000	389.54	641.34	251.80	64.64%
45,000	435.48	718.52	283.04	64.99%
50,000	481.43	795.70	314.27	65.28%
60,000	573.32	950.06	376.74	65.71%
70,000	665.21	1,104.42	439.21	66.03%
80,000	757.10	1,258.78	501.68	66.26%
90,000	848.99	1,413.14	564.15	66.45%
100,000	940.88	1,567.50	626.62	66.60%
110,000	1,032.77	1,721.86	689.09	66.72%
120,000	1,124.65	1,876.22	751.57	66.83%
130,000	1,216.54	2,030.58	814.04	66.91%
140,000	1,308.43	2,184.94	876.51	66.99%
150,000	1,400.32	2,339.30	938.98	67.05%
160,000	1,492.21	2,493.66	1,001.45	67.11%
170,000	1,584.10	2,648.02	1,063.92	67.16%
180,000	1,675.99	2,802.38	1,126.39	67.21%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 2 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPFTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	35.96	41.25	5.29	14.70%
2,000	49.95	58.60	8.65	17.32%
3,000	66.50	79.14	12.63	19.00%
3,870	80.91	97.01	16.10	19.90%
4,000	83.06	99.68	16.62	20.00%
5,000	99.62	120.22	20.60	20.68%
6,000	116.18	140.76	24.58	21.16%
7,000	132.73	161.30	28.56	21.52%
8,000	149.29	181.84	32.55	21.80%
9,000	165.85	202.38	36.53	22.03%
10,000	182.41	222.92	40.51	22.21%
11,000	198.96	243.46	44.50	22.36%
12,000	215.52	264.00	48.48	22.49%
13,000	232.08	284.54	52.46	22.60%
14,000	248.63	305.08	56.44	22.70%
15,000	265.19	325.62	60.43	22.79%
16,000	281.75	346.16	64.41	22.86%
17,000	298.31	366.70	68.39	22.93%
18,000	314.86	387.24	72.37	22.99%
19,000	331.42	407.78	76.36	23.04%
20,000	347.98	428.32	80.34	23.09%
25,000	430.76	531.02	100.25	23.27%
30,000	513.55	633.72	120.17	23.40%
35,000	596.34	736.42	140.08	23.49%
40,000	679.12	839.12	159.99	23.56%
45,000	761.91	941.82	179.91	23.61%
50,000	844.70	1,044.52	199.82	23.66%
60,000	1,010.27	1,249.92	239.65	23.72%
70,000	1,175.84	1,455.32	279.47	23.77%
80,000	1,341.42	1,660.72	319.30	23.80%
90,000	1,506.99	1,866.12	359.13	23.83%
100,000	1,672.56	2,071.52	398.96	23.85%
110,000	1,838.13	2,276.92	438.78	23.87%
120,000	2,003.71	2,482.32	478.61	23.89%
130,000	2,169.28	2,687.72	518.44	23.90%
140,000	2,334.85	2,893.12	558.26	23.91%
150,000	2,500.43	3,098.52	598.09	23.92%
160,000	2,666.00	3,303.92	637.92	23.93%
170,000	2,831.57	3,509.32	677.75	23.94%
180,000	2,997.15	3,714.72	717.57	23.94%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 2 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	37.00	41.95	4.95	13.38%
2,000	52.02	60.00	7.98	15.33%
3,000	67.04	78.04	11.00	16.41%
4,000	82.06	96.09	14.03	17.10%
5,000	97.08	114.14	17.06	17.57%
6,000	112.10	132.19	20.09	17.92%
7,000	127.12	150.24	23.11	18.18%
8,000	142.14	168.28	26.14	18.39%
9,000	157.16	186.33	29.17	18.56%
10,000	172.18	204.38	32.20	18.70%
11,000	185.38	220.24	34.86	18.80%
12,000	198.58	236.09	37.52	18.89%
13,000	211.77	251.95	40.18	18.97%
14,000	224.97	267.81	42.84	19.04%
15,000	238.17	283.67	45.50	19.10%
20,000	304.15	362.95	58.80	19.33%
25,000	370.14	442.24	72.10	19.48%
30,000	436.12	521.52	85.40	19.58%
35,000	498.28	596.21	97.93	19.65%
40,000	553.02	661.99	108.96	19.70%
45,000	607.77	727.76	119.99	19.74%
50,000	662.51	793.54	131.03	19.78%
60,000	771.99	925.09	153.09	19.83%
70,000	881.48	1,056.64	175.16	19.87%
80,000	990.97	1,188.19	197.22	19.90%
90,000	1,100.45	1,319.74	219.29	19.93%
100,000	1,209.94	1,451.29	241.35	19.95%
110,000	1,319.42	1,582.84	263.41	19.96%
120,000	1,428.91	1,714.39	285.48	19.98%
130,000	1,538.39	1,845.94	307.54	19.99%
140,000	1,647.88	1,977.49	329.61	20.00%
150,000	1,757.36	2,109.04	351.67	20.01%
160,000	1,866.85	2,240.59	373.74	20.02%
170,000	1,976.33	2,372.14	395.80	20.03%
180,000	2,085.82	2,503.69	417.87	20.03%
190,000	2,195.30	2,635.24	439.93	20.04%
200,000	2,304.79	2,766.79	462.00	20.05%
210,000	2,414.28	2,898.34	484.06	20.05%
220,000	2,523.76	3,029.89	506.13	20.05%
230,000	2,633.25	3,161.44	528.19	20.06%
240,000	2,742.73	3,292.99	550.25	20.06%
250,000	2,852.22	3,424.54	572.32	20.07%
260,000	2,961.70	3,556.09	594.38	20.07%
270,000	3,071.19	3,687.64	616.45	20.07%
280,000	3,180.67	3,819.19	638.51	20.07%
290,000	3,290.16	3,950.74	660.58	20.08%
300,000	3,399.64	4,082.29	682.64	20.08%
310,000	3,509.13	4,213.84	704.71	20.08%
320,000	3,618.61	4,345.39	726.77	20.08%
330,000	3,728.10	4,476.94	748.84	20.09%
340,000	3,831.09	4,600.68	769.59	20.09%
350,000	3,931.29	4,721.08	789.79	20.09%
360,000	4,031.50	4,841.48	809.98	20.09%
370,000	4,131.71	4,961.88	830.18	20.09%
380,000	4,231.91	5,082.28	850.37	20.09%
390,000	4,332.12	5,202.68	870.57	20.10%
400,000	4,432.32	5,323.08	890.76	20.10%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 2 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	37.00	41.95	4.95	13.38%
2,000	52.02	60.00	7.98	15.33%
3,000	67.04	78.04	11.00	16.41%
4,000	82.06	96.09	14.03	17.10%
5,000	97.08	114.14	17.06	17.57%
6,000	112.10	132.19	20.09	17.92%
7,000	127.12	150.24	23.11	18.18%
8,000	142.14	168.28	26.14	18.39%
9,000	157.16	186.33	29.17	18.56%
10,000	172.18	204.38	32.20	18.70%
11,000	185.38	220.24	34.86	18.80%
12,000	198.58	236.09	37.52	18.89%
13,000	211.77	251.95	40.18	18.97%
14,000	224.97	267.81	42.84	19.04%
15,000	238.17	283.67	45.50	19.10%
16,000	251.37	299.52	48.16	19.16%
17,000	264.56	315.38	50.82	19.21%
18,000	277.76	331.24	53.48	19.25%
19,000	290.96	347.09	56.14	19.29%
20,000	304.15	362.95	58.80	19.33%
25,000	370.14	442.24	72.10	19.48%
30,000	436.12	521.52	85.40	19.58%
35,000	498.28	596.21	97.93	19.65%
40,000	553.02	661.99	108.96	19.70%
100,000	1,209.94	1,451.29	241.35	19.95%
200,000	2,304.79	2,766.79	462.00	20.05%
300,000	3,399.64	4,082.29	682.64	20.08%
400,000	4,432.32	5,323.08	890.76	20.10%
500,000	5,434.37	6,527.08	1,092.71	20.11%
700,000	7,438.48	8,935.08	1,496.60	20.12%
1,000,000	10,444.64	12,547.08	2,102.44	20.13%
2,000,000	20,465.17	24,587.08	4,121.91	20.14%
3,000,000	30,485.70	36,627.08	6,141.38	20.15%
4,000,000	40,329.69	48,667.08	8,337.39	20.67%
5,000,000	50,085.54	60,707.08	10,621.55	21.21%
5,970,000	59,548.71	72,385.88	12,837.17	21.56%
5,980,000	59,646.27	72,506.28	12,860.02	21.56%
5,990,000	59,743.82	72,626.68	12,882.86	21.56%
6,000,000	59,841.38	72,747.08	12,905.70	21.57%
7,000,000	69,597.23	84,787.08	15,189.85	21.83%
8,000,000	79,353.08	96,827.08	17,474.01	22.02%
9,000,000	89,108.92	108,867.08	19,758.16	22.17%
10,000,000	98,864.77	120,907.08	22,042.31	22.30%
11,000,000	106,669.23	130,589.08	23,919.85	22.42%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 2 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
PUBLIC - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	37.00	41.95	4.95	13.38%
2,000	52.02	60.00	7.98	15.33%
3,000	67.04	78.04	11.00	16.41%
4,000	82.06	96.09	14.03	17.10%
5,000	97.08	114.14	17.06	17.57%
6,000	112.10	132.19	20.09	17.92%
7,000	127.12	150.24	23.11	18.18%
8,000	142.14	168.28	26.14	18.39%
9,000	157.16	186.33	29.17	18.56%
10,000	172.18	204.38	32.20	18.70%
11,000	185.38	220.24	34.86	18.80%
12,000	198.58	236.09	37.52	18.89%
13,000	211.77	251.95	40.18	18.97%
14,000	224.97	267.81	42.84	19.04%
15,000	238.17	283.67	45.50	19.10%
16,000	251.37	299.52	48.16	19.16%
17,000	264.56	315.38	50.82	19.21%
18,000	277.76	331.24	53.48	19.25%
19,000	290.96	347.09	56.14	19.29%
20,000	304.15	362.95	58.80	19.33%
25,000	370.14	442.24	72.10	19.48%
30,000	436.12	521.52	85.40	19.58%
35,000	498.18	596.82	98.63	19.80%
40,000	552.64	664.37	111.74	20.22%
45,000	607.09	731.93	124.84	20.56%
50,000	661.54	799.48	137.94	20.85%
60,000	770.45	934.59	164.14	21.30%
70,000	879.36	1,069.70	190.35	21.65%
80,000	988.26	1,204.81	216.55	21.91%
90,000	1,097.17	1,339.92	242.75	22.13%
100,000	1,206.08	1,475.03	268.96	22.30%
110,000	1,314.98	1,610.14	295.16	22.45%
120,000	1,423.89	1,745.25	321.36	22.57%
130,000	1,532.80	1,880.36	347.56	22.68%
140,000	1,641.70	2,015.47	373.77	22.77%
150,000	1,750.61	2,150.58	399.97	22.85%
160,000	1,859.52	2,285.69	426.17	22.92%
170,000	1,968.42	2,420.80	452.38	22.98%
180,000	2,077.33	2,555.91	478.58	23.04%
190,000	2,186.24	2,691.02	504.78	23.09%
200,000	2,295.14	2,826.13	530.99	23.14%
210,000	2,404.05	2,961.24	557.19	23.18%
220,000	2,512.96	3,096.35	583.39	23.22%
230,000	2,621.86	3,231.46	609.60	23.25%
240,000	2,730.77	3,366.57	635.80	23.28%
250,000	2,839.68	3,501.68	662.00	23.31%
260,000	2,948.58	3,636.79	688.21	23.34%
270,000	3,057.49	3,771.90	714.41	23.37%
280,000	3,166.40	3,907.01	740.61	23.39%
290,000	3,275.30	4,042.12	766.82	23.41%
300,000	3,384.21	4,177.23	793.02	23.43%
310,000	3,493.12	4,312.34	819.22	23.45%
320,000	3,602.02	4,447.45	845.43	23.47%
330,000	3,710.93	4,582.56	871.63	23.49%
340,000	3,819.84	4,717.67	897.83	23.50%
350,000	3,928.74	4,852.78	924.04	23.52%
360,000	4,037.65	4,987.89	950.24	23.53%
370,000	4,146.55	5,122.99	976.44	23.54%
380,000	4,255.46	5,258.10	1,002.64	23.56%
390,000	4,364.36	5,393.21	1,028.85	23.57%
400,000	4,473.27	5,528.31	1,055.04	23.58%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 2 - CONCORD PARK DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	33.30	41.25	7.95	23.87%
2,000	44.62	58.60	13.97	31.32%
3,000	55.95	75.95	20.00	35.75%
3,870	65.80	91.04	25.24	38.37%
4,000	67.27	93.30	26.03	38.69%
5,000	78.59	110.65	32.05	40.79%
6,000	89.91	127.99	38.08	42.35%
7,000	101.24	145.34	44.11	43.57%
8,000	112.56	162.69	50.13	44.54%
9,000	123.88	180.04	56.16	45.33%
10,000	135.20	197.39	62.19	45.99%
11,000	146.53	214.74	68.21	46.55%
12,000	157.85	232.09	74.24	47.03%
13,000	169.17	249.44	80.27	47.45%
14,000	180.49	266.79	86.29	47.81%
15,000	191.82	284.14	92.32	48.13%
16,000	203.14	301.48	98.35	48.41%
17,000	214.46	318.83	104.37	48.67%
18,000	225.78	336.18	110.40	48.90%
19,000	237.11	353.53	116.42	49.10%
20,000	248.43	370.88	122.45	49.29%
25,000	305.04	457.63	152.58	50.02%
30,000	361.65	544.37	182.72	50.52%
35,000	418.27	631.12	212.85	50.89%
40,000	474.88	717.86	242.98	51.17%
45,000	531.49	804.61	273.11	51.39%
50,000	588.10	891.35	303.25	51.56%
60,000	701.33	1,064.84	363.51	51.83%
70,000	814.56	1,238.33	423.77	52.03%
80,000	927.78	1,411.82	484.04	52.17%
90,000	1,041.01	1,585.31	544.30	52.29%
100,000	1,154.23	1,758.80	604.57	52.38%
110,000	1,267.46	1,932.29	664.83	52.45%
120,000	1,380.68	2,105.78	725.10	52.52%
130,000	1,493.91	2,279.27	785.36	52.57%
140,000	1,607.13	2,452.76	845.63	52.62%
150,000	1,720.36	2,626.25	905.89	52.66%
160,000	1,833.58	2,799.74	966.16	52.69%
170,000	1,946.81	2,973.23	1,026.42	52.72%
180,000	2,060.03	3,146.72	1,086.69	52.75%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 2 - TREASURE LAKE DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 21.98	\$ 23.90	\$ 1.92	8.74%
1,000	31.84	40.47	8.63	27.09%
2,000	41.70	57.03	15.33	36.76%
3,000	51.57	73.60	22.03	42.73%
3,870	60.15	88.01	27.87	46.33%
4,000	61.43	90.17	28.74	46.78%
5,000	71.29	106.74	35.44	49.71%
6,000	81.16	123.30	42.15	51.93%
7,000	91.02	139.87	48.85	53.67%
8,000	100.88	156.44	55.55	55.07%
9,000	110.75	173.00	62.26	56.22%
10,000	120.61	189.57	68.96	57.18%
11,000	130.47	206.14	75.67	57.99%
12,000	140.33	222.70	82.37	58.70%
13,000	150.20	239.27	89.07	59.30%
14,000	160.06	255.84	95.78	59.84%
15,000	169.92	272.41	102.48	60.31%
16,000	179.79	288.97	109.19	60.73%
17,000	189.65	305.54	115.89	61.11%
18,000	199.51	322.11	122.59	61.45%
19,000	209.38	338.67	129.30	61.75%
20,000	219.24	355.24	136.00	62.03%
25,000	268.55	438.08	169.52	63.12%
30,000	317.87	520.91	203.04	63.88%
35,000	367.18	603.75	236.56	64.43%
40,000	416.50	686.58	270.08	64.85%
45,000	465.81	769.42	303.60	65.18%
50,000	515.13	852.25	337.12	65.44%
60,000	613.76	1,017.92	404.16	65.85%
70,000	712.39	1,183.59	471.20	66.14%
80,000	811.02	1,349.26	538.24	66.37%
90,000	909.65	1,514.93	605.28	66.54%
100,000	1,008.28	1,680.60	672.32	66.68%
110,000	1,106.91	1,846.27	739.36	66.80%
120,000	1,205.54	2,011.94	806.40	66.89%
130,000	1,304.17	2,177.61	873.44	66.97%
140,000	1,402.80	2,343.28	940.48	67.04%
150,000	1,501.43	2,508.95	1,007.52	67.10%
160,000	1,600.06	2,674.62	1,074.56	67.16%
170,000	1,698.69	2,840.29	1,141.60	67.20%
180,000	1,797.32	3,005.96	1,208.64	67.25%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 3 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 32.69	\$ 33.90	\$ 1.21	3.69%
1,000	45.80	50.21	4.41	9.62%
2,000	58.91	66.51	7.61	12.91%
3,000	72.01	82.82	10.81	15.01%
3,870	83.42	97.01	13.59	16.29%
4,000	85.12	99.13	14.01	16.45%
5,000	101.68	119.67	17.99	17.69%
6,000	118.24	140.21	21.97	18.58%
7,000	134.79	160.75	25.95	19.25%
8,000	151.35	181.29	29.94	19.78%
9,000	167.91	201.83	33.92	20.20%
10,000	184.47	222.37	37.90	20.55%
11,000	201.02	242.91	41.89	20.84%
12,000	217.58	263.45	45.87	21.08%
13,000	234.14	283.99	49.85	21.29%
14,000	250.69	304.53	53.83	21.47%
15,000	267.25	325.07	57.82	21.63%
16,000	283.81	345.61	61.80	21.77%
17,000	300.37	366.15	65.78	21.90%
18,000	316.92	386.69	69.76	22.01%
19,000	333.48	407.23	73.75	22.11%
20,000	350.04	427.77	77.73	22.21%
25,000	432.82	530.47	97.64	22.56%
30,000	515.61	633.17	117.56	22.80%
35,000	598.40	735.87	137.47	22.97%
40,000	681.18	838.57	157.38	23.10%
45,000	763.97	941.27	177.30	23.21%
50,000	846.76	1,043.97	197.21	23.29%
60,000	1,012.33	1,249.37	237.04	23.42%
70,000	1,177.90	1,454.77	276.86	23.50%
80,000	1,343.48	1,660.17	316.69	23.57%
90,000	1,509.05	1,865.57	356.52	23.63%
100,000	1,674.62	2,070.97	396.35	23.67%
110,000	1,840.19	2,276.37	436.17	23.70%
120,000	2,005.77	2,481.77	476.00	23.73%
130,000	2,171.34	2,687.17	515.83	23.76%
140,000	2,336.91	2,892.57	555.65	23.78%
150,000	2,502.49	3,097.97	595.48	23.80%
160,000	2,668.06	3,303.37	635.31	23.81%
170,000	2,833.63	3,508.77	675.14	23.83%
180,000	2,999.20	3,714.17	714.96	23.84%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 3 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 32.69	\$ 33.90	\$ 1.21	3.69%
1,000	47.72	51.95	4.23	8.87%
2,000	62.74	70.00	7.26	11.57%
3,000	77.76	88.04	10.29	13.23%
4,000	92.78	106.09	13.32	14.35%
5,000	107.80	124.14	16.34	15.16%
6,000	122.82	142.19	19.37	15.77%
7,000	137.84	160.24	22.40	16.25%
8,000	152.86	178.28	25.42	16.63%
9,000	167.88	196.33	28.45	16.95%
10,000	182.90	214.38	31.48	17.21%
11,000	196.10	230.24	34.14	17.41%
12,000	209.29	246.09	36.80	17.58%
13,000	222.49	261.95	39.46	17.74%
14,000	235.69	277.81	42.12	17.87%
15,000	248.88	293.67	44.78	17.99%
20,000	314.87	372.95	58.08	18.45%
25,000	380.85	452.24	71.38	18.74%
30,000	446.84	531.52	84.68	18.95%
35,000	509.00	606.21	97.21	19.10%
40,000	563.74	671.99	108.25	19.20%
45,000	618.48	737.76	119.28	19.29%
50,000	673.23	803.54	130.31	19.36%
60,000	782.71	935.09	152.38	19.47%
70,000	892.20	1,066.64	174.44	19.55%
80,000	1,001.68	1,198.19	196.50	19.62%
90,000	1,111.17	1,329.74	218.57	19.67%
100,000	1,220.65	1,461.29	240.63	19.71%
110,000	1,330.14	1,592.84	262.70	19.75%
120,000	1,439.62	1,724.39	284.76	19.78%
130,000	1,549.11	1,855.94	306.83	19.81%
140,000	1,658.59	1,987.49	328.89	19.83%
150,000	1,768.08	2,119.04	350.96	19.85%
160,000	1,877.56	2,250.59	373.02	19.87%
170,000	1,987.05	2,382.14	395.09	19.88%
180,000	2,096.54	2,513.69	417.15	19.90%
190,000	2,206.02	2,645.24	439.22	19.91%
200,000	2,315.51	2,776.79	461.28	19.92%
210,000	2,424.99	2,908.34	483.35	19.93%
220,000	2,534.48	3,039.89	505.41	19.94%
230,000	2,643.96	3,171.44	527.47	19.95%
240,000	2,753.45	3,302.99	549.54	19.96%
250,000	2,862.93	3,434.54	571.60	19.97%
260,000	2,972.42	3,566.09	593.67	19.97%
270,000	3,081.90	3,697.64	615.73	19.98%
280,000	3,191.39	3,829.19	637.80	19.98%
290,000	3,300.87	3,960.74	659.86	19.99%
300,000	3,410.36	4,092.29	681.93	20.00%
310,000	3,519.85	4,223.84	703.99	20.00%
320,000	3,629.33	4,355.39	726.06	20.01%
330,000	3,738.82	4,486.94	748.12	20.01%
340,000	3,841.81	4,610.68	768.88	20.01%
350,000	3,942.01	4,731.08	789.07	20.02%
360,000	4,042.22	4,851.48	809.27	20.02%
370,000	4,142.42	4,971.88	829.46	20.02%
380,000	4,242.63	5,092.28	849.65	20.03%
390,000	4,342.83	5,212.68	869.85	20.03%
400,000	4,443.04	5,333.08	890.04	20.03%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 3 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 32.69	\$ 33.90	\$ 1.21	3.69%
1,000	\$ 47.72	\$ 51.95	\$ 4.23	8.87%
2,000	62.74	70.00	7.26	11.57%
3,000	77.76	88.04	10.29	13.23%
4,000	92.78	106.09	13.32	14.35%
5,000	107.80	124.14	16.34	15.16%
6,000	122.82	142.19	19.37	15.77%
7,000	137.84	160.24	22.40	16.25%
8,000	152.86	178.28	25.42	16.63%
9,000	167.88	196.33	28.45	16.95%
10,000	182.90	214.38	31.48	17.21%
20,000	314.87	372.95	58.08	18.45%
30,000	446.84	531.52	84.68	18.95%
40,000	578.80	690.09	111.29	19.23%
50,000	710.77	848.66	137.89	19.40%
60,000	842.74	1,007.23	164.49	19.52%
70,000	974.71	1,165.80	191.09	19.61%
80,000	1,106.67	1,324.37	217.70	19.67%
90,000	1,238.64	1,482.94	244.30	19.72%
100,000	1,370.61	1,641.51	270.90	19.77%
200,000	2,690.28	3,227.21	536.93	19.96%
300,000	4,009.96	4,812.91	802.95	20.02%
400,000	5,329.63	6,398.61	1,068.98	20.06%
500,000	5,600.07	6,723.29	1,123.22	20.06%
600,000	6,694.92	8,038.79	1,343.87	20.07%
700,000	7,789.77	9,354.29	1,564.51	20.08%
800,000	8,884.63	10,669.79	1,785.16	20.09%
900,000	9,979.48	11,985.29	2,005.80	20.10%
1,000,000	11,074.34	13,300.79	2,226.45	20.10%
1,100,000	12,169.19	14,616.29	2,447.10	20.11%
1,200,000	13,264.04	15,931.79	2,667.74	20.11%
1,300,000	14,358.90	17,247.29	2,888.39	20.12%
1,400,000	15,453.75	18,562.79	3,109.04	20.12%
1,500,000	16,548.60	19,878.29	3,329.68	20.12%
1,600,000	17,643.46	21,193.79	3,550.33	20.12%
1,700,000	18,738.31	22,509.29	3,770.97	20.12%
1,800,000	19,833.17	23,824.79	3,991.62	20.13%
1,900,000	20,928.02	25,140.29	4,212.27	20.13%
2,000,000	22,022.87	26,455.79	4,432.91	20.13%
3,000,000	32,971.41	39,610.79	6,639.38	20.14%
4,000,000	43,919.95	52,765.79	8,845.84	20.14%
5,000,000	54,868.48	65,920.79	11,052.30	20.14%
6,000,000	65,817.02	79,075.79	13,258.76	20.14%
7,000,000	76,765.56	92,230.79	15,465.23	20.15%
8,000,000	87,714.10	105,385.79	17,671.69	20.15%
9,000,000	98,662.63	118,540.79	19,878.15	20.15%
10,000,000	109,611.17	131,695.79	22,084.62	20.15%
11,000,000	120,559.71	144,850.79	24,291.08	20.15%
12,000,000	131,508.25	158,005.79	26,497.54	20.15%
13,000,000	142,456.78	171,160.79	28,704.00	20.15%
14,000,000	153,405.32	184,315.79	30,910.47	20.15%
15,000,000	164,353.86	197,470.79	33,116.93	20.15%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 3 - MAIN DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
PUBLIC - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 32.69	\$ 33.90	\$ 1.21	3.69%
1,000	47.72	51.95	4.23	8.87%
2,000	62.74	70.00	7.26	11.57%
3,000	77.76	88.04	10.29	13.23%
4,000	92.78	106.09	13.32	14.35%
5,000	107.80	124.14	16.34	15.16%
6,000	122.82	142.19	19.37	15.77%
7,000	137.84	160.24	22.40	16.25%
8,000	152.86	178.28	25.42	16.63%
9,000	167.88	196.33	28.45	16.95%
10,000	182.90	214.38	31.48	17.21%
11,000	196.10	230.24	34.14	17.41%
12,000	209.29	246.09	36.80	17.58%
13,000	222.49	261.95	39.46	17.74%
14,000	235.69	277.81	42.12	17.87%
15,000	248.88	293.67	44.78	17.99%
16,000	262.08	309.52	47.44	18.10%
17,000	275.28	325.38	50.10	18.20%
18,000	288.47	341.24	52.76	18.29%
19,000	301.67	357.09	55.42	18.37%
20,000	314.87	372.95	58.08	18.45%
25,000	380.85	452.24	71.38	18.74%
30,000	446.84	531.52	84.68	18.95%
35,000	508.90	606.82	97.92	19.24%
40,000	563.35	674.37	111.02	19.71%
45,000	617.81	741.93	124.12	20.09%
50,000	672.26	809.48	137.22	20.41%
60,000	781.17	944.59	163.43	20.92%
70,000	890.07	1,079.70	189.63	21.30%
80,000	998.98	1,214.81	215.83	21.61%
90,000	1,107.89	1,349.92	242.04	21.85%
100,000	1,216.79	1,485.03	268.24	22.04%
110,000	1,325.70	1,620.14	294.44	22.21%
120,000	1,434.61	1,755.25	320.65	22.35%
130,000	1,543.51	1,890.36	346.85	22.47%
140,000	1,652.42	2,025.47	373.05	22.58%
150,000	1,761.33	2,160.58	399.26	22.67%
160,000	1,870.23	2,295.69	425.46	22.75%
170,000	1,979.14	2,430.80	451.66	22.82%
180,000	2,088.05	2,565.91	477.87	22.89%
190,000	2,196.95	2,701.02	504.07	22.94%
200,000	2,305.86	2,836.13	530.27	23.00%
210,000	2,414.77	2,971.24	556.48	23.04%
220,000	2,523.67	3,106.35	582.68	23.09%
230,000	2,632.58	3,241.46	608.88	23.13%
240,000	2,741.49	3,376.57	635.09	23.17%
250,000	2,850.39	3,511.68	661.29	23.20%
260,000	2,959.30	3,646.79	687.49	23.23%
270,000	3,068.21	3,781.90	713.69	23.26%
280,000	3,177.11	3,917.01	739.90	23.29%
290,000	3,286.02	4,052.12	766.10	23.31%
300,000	3,394.93	4,187.23	792.30	23.34%
310,000	3,503.83	4,322.34	818.51	23.36%
320,000	3,612.74	4,457.45	844.71	23.38%
330,000	3,721.65	4,592.56	870.91	23.40%
340,000	3,824.09	4,719.65	895.56	23.42%
350,000	3,923.76	4,843.30	919.54	23.44%
360,000	4,023.43	4,966.95	943.52	23.45%
370,000	4,123.10	5,090.60	967.50	23.47%
380,000	4,222.77	5,214.25	991.48	23.48%
390,000	4,322.44	5,337.90	1,015.46	23.49%
400,000	4,422.10	5,461.55	1,039.44	23.51%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
BUNKER HILL DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	FPFTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 12.64	\$ 20.65	\$ 8.01	63.31%
1,000	19.78	32.31	12.52	63.31%
2,000	26.92	43.96	17.04	63.31%
3,000	34.06	55.62	21.56	63.31%
3,870	40.26	65.75	25.49	63.31%
4,000	41.19	67.27	26.08	63.31%
5,000	48.33	78.93	30.60	63.31%
6,000	55.47	90.58	35.11	63.31%
7,000	62.60	102.24	39.63	63.31%
8,000	69.74	113.89	44.15	63.31%
9,000	76.88	125.55	48.67	63.31%
10,000	84.01	137.20	53.19	63.31%
11,000	91.15	148.86	57.70	63.31%
12,000	98.29	160.51	62.22	63.31%
13,000	105.42	172.17	66.74	63.31%
14,000	112.56	183.82	71.26	63.31%
15,000	119.70	195.48	75.78	63.31%
16,000	126.83	207.13	80.30	63.31%
17,000	133.97	218.79	84.81	63.31%
18,000	141.11	230.44	89.33	63.31%
19,000	148.25	242.10	93.85	63.31%
20,000	155.38	253.75	98.37	63.31%
25,000	191.07	312.03	120.96	63.31%
30,000	226.75	370.30	143.55	63.31%
35,000	262.43	428.58	166.14	63.31%
40,000	298.12	486.85	188.73	63.31%
45,000	333.80	545.13	211.32	63.31%
50,000	369.49	603.40	233.91	63.31%
60,000	440.86	719.95	279.09	63.31%
70,000	512.22	836.50	324.28	63.31%
80,000	583.59	953.05	369.46	63.31%
90,000	654.96	1,069.60	414.64	63.31%
100,000	726.33	1,186.15	459.82	63.31%
110,000	797.70	1,302.70	505.00	63.31%
120,000	869.07	1,419.25	550.18	63.31%
130,000	940.44	1,535.80	595.36	63.31%
140,000	1,011.80	1,652.35	640.55	63.31%
150,000	1,083.17	1,768.90	685.73	63.31%
160,000	1,154.54	1,885.45	730.91	63.31%
170,000	1,225.91	2,002.00	776.09	63.31%
180,000	1,297.28	2,118.55	821.27	63.31%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
SUN VALLEY DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	FPFTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 19.29	\$ 31.50	\$ 12.21	63.31%
1,000	24.65	40.25	15.60	63.31%
2,000	30.00	49.00	19.00	63.31%
3,000	35.36	57.75	22.39	63.31%
3,870	40.02	65.36	25.34	63.31%
4,000	40.72	66.50	25.78	63.31%
5,000	46.08	75.25	29.17	63.31%
6,000	51.44	84.00	32.56	63.31%
7,000	56.79	92.75	35.96	63.31%
8,000	62.15	101.50	39.35	63.31%
9,000	67.51	110.25	42.74	63.31%
10,000	72.87	119.00	46.13	63.31%
11,000	78.23	127.75	49.52	63.31%
12,000	83.58	136.50	52.92	63.31%
13,000	88.94	145.25	56.31	63.31%
14,000	94.30	154.00	59.70	63.31%
15,000	99.66	162.75	63.09	63.31%
16,000	105.02	171.50	66.48	63.31%
17,000	110.37	180.25	69.88	63.31%
18,000	115.73	189.00	73.27	63.31%
19,000	121.09	197.75	76.66	63.31%
20,000	126.45	206.50	80.05	63.31%
25,000	153.24	250.25	97.01	63.31%
30,000	180.03	294.00	113.97	63.31%
35,000	206.82	337.75	130.93	63.31%
40,000	233.61	381.50	147.89	63.31%
45,000	260.40	425.25	164.85	63.31%
50,000	287.19	469.00	181.81	63.31%
60,000	340.77	556.50	215.73	63.31%
70,000	394.35	644.00	249.65	63.31%
80,000	447.93	731.50	283.57	63.31%
90,000	501.51	819.00	317.49	63.31%
100,000	555.09	906.50	351.41	63.31%
110,000	608.67	994.00	385.33	63.31%
120,000	662.25	1,081.50	419.25	63.31%
130,000	715.83	1,169.00	453.17	63.31%
140,000	769.41	1,256.50	487.09	63.31%
150,000	822.99	1,344.00	521.01	63.31%
160,000	876.57	1,431.50	554.93	63.31%
170,000	930.15	1,519.00	588.85	63.31%
180,000	983.73	1,606.50	622.77	63.31%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
PHOENIXVILLE DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 5.25	\$ 8.58	\$ 3.33	63.40%
1,000	10.01	16.35	6.34	63.36%
2,000	14.77	24.12	9.35	63.34%
3,000	19.52	31.89	12.37	63.33%
3,870	23.66	38.65	14.99	63.33%
4,000	24.28	39.66	15.38	63.33%
5,000	29.04	47.43	18.39	63.32%
6,000	33.80	55.20	21.40	63.32%
7,000	38.56	62.97	24.41	63.32%
8,000	43.31	70.74	27.43	63.32%
9,000	48.07	78.51	30.44	63.32%
10,000	52.83	86.28	33.45	63.32%
11,000	57.59	94.05	36.46	63.32%
12,000	62.35	101.82	39.47	63.32%
13,000	67.10	109.59	42.49	63.31%
14,000	71.86	117.36	45.50	63.31%
15,000	76.62	125.13	48.51	63.31%
16,000	81.38	132.90	51.52	63.31%
17,000	86.14	140.67	54.53	63.31%
18,000	90.89	148.44	57.55	63.31%
19,000	95.65	156.21	60.56	63.31%
20,000	100.41	163.98	63.57	63.31%
25,000	124.20	202.83	78.63	63.31%
30,000	147.99	241.68	93.69	63.31%
35,000	171.78	280.53	108.75	63.31%
40,000	195.57	319.38	123.81	63.31%
45,000	219.36	358.23	138.87	63.31%
50,000	243.15	397.08	153.93	63.31%
60,000	290.73	474.78	184.05	63.31%
70,000	338.30	552.48	214.18	63.31%
80,000	385.88	630.18	244.30	63.31%
90,000	433.46	707.88	274.42	63.31%
100,000	481.04	785.58	304.54	63.31%
110,000	528.62	863.28	334.66	63.31%
120,000	576.20	940.98	364.78	63.31%
130,000	623.78	1,018.68	394.90	63.31%
140,000	671.36	1,096.38	425.02	63.31%
150,000	718.94	1,174.08	455.14	63.31%
160,000	766.52	1,251.78	485.26	63.31%
170,000	814.09	1,329.48	515.39	63.31%
180,000	861.67	1,407.18	545.51	63.31%

* Present rates include 7.16% DSIC.

AQUA PENNSYLVANIA INC.
SHENANDOAH DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 20.49	\$ 23.90	\$ 3.41	16.64%
1,000	20.49	36.59	16.10	78.56%
2,000	40.98	49.27	8.29	20.24%
3,000	51.94	64.30	12.36	23.79%
3,870	56.14	77.36	21.22	37.80%
4,000	56.77	79.32	22.55	39.71%
5,000	61.60	94.34	32.74	53.14%
6,000	66.43	109.36	42.93	64.62%
7,000	71.26	124.38	53.12	74.54%
8,000	82.22	139.40	57.18	69.55%
9,000	93.18	154.42	61.24	65.72%
10,000	104.14	169.44	65.30	62.71%
11,000	115.10	184.46	69.36	60.26%
12,000	126.06	199.48	73.42	58.25%
13,000	137.02	214.51	77.49	56.55%
14,000	147.98	229.53	81.55	55.11%
15,000	158.94	244.55	85.61	53.86%
16,000	169.90	259.57	89.67	52.78%
17,000	180.86	274.59	93.73	51.82%
18,000	191.82	289.61	97.79	50.98%
19,000	202.78	304.63	101.85	50.23%
20,000	213.74	319.65	105.91	49.55%
25,000	268.54	394.76	126.22	47.00%
30,000	323.34	469.86	146.52	45.32%
35,000	378.14	544.97	166.83	44.12%
40,000	432.94	620.07	187.13	43.22%
45,000	487.74	695.18	207.44	42.53%
50,000	542.54	770.28	227.74	41.98%
60,000	652.14	920.49	268.35	41.15%
70,000	761.74	1,070.70	308.96	40.56%
80,000	871.34	1,220.91	349.57	40.12%
90,000	980.94	1,371.12	390.18	39.78%
100,000	1,090.54	1,521.33	430.79	39.50%
110,000	1,200.14	1,671.54	471.40	39.28%
120,000	1,309.74	1,821.75	512.01	39.09%
130,000	1,419.34	1,971.96	552.62	38.94%
140,000	1,528.94	2,122.17	593.23	38.80%
150,000	1,638.54	2,272.38	633.84	38.68%
160,000	1,748.14	2,422.59	674.45	38.58%
170,000	1,857.74	2,572.80	715.06	38.49%
180,000	1,967.34	2,723.01	755.67	38.41%

AQUA PENNSYLVANIA INC.
SHENANDOAH DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	FPFTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 110.29	\$ 191.10	\$ 80.81	73.27%
1,000	110.29	202.83	92.54	83.91%
2,000	110.29	214.56	104.27	94.54%
3,000	114.21	224.87	110.66	96.89%
4,000	118.13	235.18	117.05	99.08%
5,000	122.05	245.48	123.43	101.13%
6,000	125.97	255.79	129.82	103.06%
7,000	129.89	266.10	136.21	104.86%
8,000	133.81	276.40	142.59	106.56%
9,000	137.73	286.71	148.98	108.17%
10,000	141.65	297.02	155.37	109.68%
11,000	145.57	307.33	161.76	111.12%
12,000	149.49	317.63	168.14	112.48%
13,000	153.41	327.94	174.53	113.77%
14,000	157.33	338.25	180.92	114.99%
15,000	161.25	348.55	187.30	116.16%
16,000	165.17	358.86	193.69	117.27%
17,000	169.09	369.17	200.08	118.33%
18,000	173.01	379.47	206.46	119.34%
19,000	176.93	389.78	212.85	120.30%
20,000	180.85	400.09	219.24	121.23%
50,000	298.45	709.30	410.85	137.66%
75,000	396.45	966.97	570.52	143.91%
100,000	494.45	1,224.65	730.20	147.68%
250,000	1,082.45	2,770.70	1,688.25	155.97%
500,000	2,062.45	5,347.45	3,285.00	159.28%
1,000,000	3,007.45	7,780.95	4,773.50	158.72%
2,000,000	4,897.45	12,647.95	7,750.50	158.26%
3,000,000	6,787.45	17,514.95	10,727.50	158.05%
4,000,000	8,677.45	22,381.95	13,704.50	157.93%
5,000,000	10,567.45	27,248.95	16,681.50	157.86%
6,000,000	12,457.45	32,115.95	19,658.50	157.81%
7,000,000	14,347.45	36,982.95	22,635.50	157.77%
8,000,000	16,237.45	41,849.95	25,612.50	157.74%
9,000,000	18,127.45	46,716.95	28,589.50	157.71%
10,000,000	20,017.45	51,583.95	31,566.50	157.69%
11,000,000	21,907.45	56,450.95	34,543.50	157.68%
12,000,000	23,797.45	61,317.95	37,520.50	157.67%
13,000,000	25,687.45	66,184.95	40,497.50	157.65%
14,000,000	27,577.45	71,051.95	43,474.50	157.65%

AQUA PENNSYLVANIA INC.
SHENANDOAH DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
4 INCH METERS

ACTUAL CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
(1)	PRESENT RATES	FPPTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
1,275,000	\$ 4,060.21	\$ 6,637.84	\$ 2,577.63	63.49%
1,326,000	4,156.60	6,865.04	2,708.44	65.16%
1,469,000	4,426.87	7,502.11	3,075.24	69.47%
1,506,000	4,496.80	7,666.94	3,170.14	70.50%
1,545,000	4,570.51	7,840.69	3,270.18	71.55%
1,570,000	4,617.76	7,952.06	3,334.30	72.21%
1,609,000	4,691.47	8,125.81	3,434.34	73.20%
1,659,000	4,785.97	8,348.56	3,562.59	74.44%
1,665,000	4,797.31	8,375.29	3,577.98	74.58%
1,673,000	4,812.43	8,410.93	3,598.50	74.78%
1,707,000	4,876.69	8,562.40	3,685.71	75.58%
1,771,000	4,997.65	8,847.52	3,849.87	77.03%

AQUA PENNSYLVANIA INC.
BELLE AIRE DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	FPFTY RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 50.00	\$ 75.07	\$ 25.07	50.15%
1,000	50.00	75.07	25.07	50.15%
2,000	50.00	75.07	25.07	50.15%
3,000	50.00	75.07	25.07	50.15%
3,870	50.00	75.07	25.07	50.15%
4,000	50.00	75.07	25.07	50.15%
5,000	50.00	75.07	25.07	50.15%
6,000	50.00	75.07	25.07	50.15%
7,000	50.00	75.07	25.07	50.15%
8,000	50.00	75.07	25.07	50.15%
9,000	50.00	75.07	25.07	50.15%
10,000	50.00	75.07	25.07	50.15%

* Present rates include 7.16% DSIC.

SHENANDOAH WATER OPERATIONS

AQUA PENNSYLVANIA, INC
WATER OPERATIONS ACQUISITION
SUMMARY OF PRO FORMA REVENUES UNDER PROPOSED RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025
AND THE CALCULATION OF THE REVENUE INCREASE UNDER PROPOSED RATES

Customer Classification (1)	FPFTY Revenues, Present Rates (2)	FPFTY Revenues, Proposed Rates (3)	FPFTY Proposed Increase (4)=(3)-(2)	Percent Increase (5)
<u>METERED SALES</u>				
Residential	\$ 1,450,143	\$ 2,069,612	\$ 619,469	42.7%
Commercial	219,644	303,691	84,047	38.3%
Industrial	63,892	102,182	38,290	59.9%
Public	56,977	90,991	34,013	59.7%
Sales for Resale	-	-	-	0.0%
Total Sales of Water	<u>1,790,656</u>	<u>2,566,475</u>	<u>775,819</u>	
Unmetered Sales (Residential)	-	-	-	0.0%
Private Fire	23,096	23,096	-	0.0%
Public Fire	8,170	34,820	26,650	326.2%
Contract Revenues Industrial	-	-	-	0.0%
Contract Revenues Public	-	-	-	0.0%
Contract Revenues Sales for Resale	-	-	-	0.0%
Total Contract Revenue	-	-	-	
Subtotal	<u>1,821,922</u>	<u>2,624,391</u>	<u>802,469</u>	
Other Revenues - Wheeling Fee	-	-	-	0.0%
Other Operating Revenues	6,383	6,383	-	0.0%
Total Water Revenue	<u>\$ 1,828,305</u>	<u>\$ 2,630,774</u>	<u>\$ 802,469</u>	43.9%

AQUA PENNSYLVANIA INC.
WATER OPERATIONS ACQUISITION
SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PRESENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023, 2024 AND 2025

(1) Customer Classification	(2) Revenues, Per Books Present Rates 12/31/2023 (a)	(3) Adjustment to Per Books Revenue 12/31/2023	(4) Adjusted Revenues, Per Books Present Rates 12/31/2023 (a)	(5) Other Revenue Adjustments	(6) 12/31/2023 Bill Analysis Revenues, Present Rates	(7) Other FTY Adjustment to Revenue	(8) 12/31/2024 Bill Analysis Revenues, Present Rates	(9) Other FPFTY Adjustment to Revenue	(10) 12/31/2025 Bill Analysis Revenues, Present Rates	(11) Add Back Annualized DSC Revenue	(12) Total Pro Forma Revenue Present Rates (12)-(10)+(11)
METERED SALES											
Residential	\$ 495,762	\$ 958,480	\$ 1,457,242	\$ -	\$ 1,457,242	\$ (7,099)	\$ 1,450,143	\$ (0)	\$ 1,450,143	\$ -	\$ 1,450,143
Commercial	86,542	127,629	214,171	-	214,171	5,473	219,644	(0)	219,644	-	219,644
Industrial	22,520	41,371	63,891	-	63,891	-	63,891	1	63,892	-	63,892
Public Authority	(1,545)	58,521	56,976	-	56,976	-	56,976	1	56,977	-	56,977
Sales for Resale	-	-	-	-	-	-	-	-	-	-	-
Total Sales of Water	\$ 606,279	\$ 1,186,001	\$ 1,792,280	-	\$ 1,792,280	\$ (1,626)	\$ 1,790,654	\$ 2	\$ 1,790,656	\$ -	\$ 1,790,656
Unmetered Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Private Fire	\$ 4,245	\$ 18,851	\$ 23,096	\$ -	\$ 23,096	\$ -	\$ 23,096	\$ -	\$ 23,096	\$ -	\$ 23,096
Public Fire	2,963	5,187	8,170	-	8,170	-	8,170	-	8,170	-	8,170
Contract Revenues Industrial	-	-	-	-	-	-	-	-	-	-	-
Contract Revenues Public	-	-	-	-	-	-	-	-	-	-	-
Contract Revenues Sales for Resale	-	-	-	-	-	-	-	-	-	-	-
Total Contract Revenue	-	-	-	-	-	-	-	-	-	-	-
Subtotal	613,507	1,210,039	1,823,546	-	1,823,546	(1,626)	1,821,920	2	1,821,922	-	1,821,922
Other Revenues - Wheeling Fees	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	6,383	-	6,383	-	6,383	-	6,383	-	6,383	-	6,383
Total Water Revenue	\$ 619,890	\$ 1,210,039	\$ 1,829,929	\$ -	\$ 1,829,929	\$ (1,626)	\$ 1,828,303	\$ 2	\$ 1,828,305	\$ -	\$ 1,828,305

(a) Excludes Unbilled revenues.

(b) Adjustment to per books revenue to reflect the full twelve months of billing determinants of the historic test year.

AQUA PENNSYLVANIA, INC.
BRYN MAWR, PENNSYLVANIA

WASTEWATER OPERATIONS
COST OF SERVICE ALLOCATION STUDY
AS OF DECEMBER 31, 2025



GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. 5-B, Part I
Docket No. R-2024-3047824
Witness: C.E. Heppenstall

AQUA PENNSYLVANIA, INC.
Bryn Mawr, Pennsylvania

WASTEWATER OPERATIONS
COST OF SERVICE ALLOCATION STUDY
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

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PART I

WASTEWATER
COST OF SERVICE ALLOCATION STUDY

AQUA PENNSYLVANIA, INC.

WASTEWATER OPERATION

**WASTEWATER COST OF SERVICE ALLOCATION STUDIES
AS OF DECEMBER 31, 2025
AND PROPOSED CUSTOMER RATES**

PLAN OF REPORT

The reports set forth the results of the cost of service allocation studies for the Wastewater Operations based on pro forma costs as of December 31, 2025, for Aqua Pennsylvania, Inc. The studies include cost of service studies for the Company's Wastewater Base Operations and separately for the wastewater divisions of Lower Makefield and East Whiteland. The introduction contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Schedule A of each study summarizes the cost allocation for the wastewater operations and total revenues under present and proposed rates. Cost of Service by Customer Classification of each area presents detailed schedules of the allocation of costs to customer classifications, as well as the basis for the allocations. Schedule WW-F, Comparisons of Present and Proposed Customer Rates, sets forth the proposed rate schedules for wastewater service.

BASIS OF STUDY

The method used for the allocation of wastewater cost of service incorporates the functional cost allocation methodology described in the text "Financing and Charges for Wastewater Systems," Manual of Practice No. 27, published by the Water Environment

Federation. This method is recognized for allocating the cost of providing wastewater service to customer classifications in proportion to the classifications' use of the commodity, facilities, and services. It is generally accepted as a sound method for allocating the cost of wastewater service. Under the functional cost method, costs are assigned to cost components using predominant operational purposes as cost-causative factors.

Each element of the cost of service is allocated to customer classifications according to the functional categories. The cost functions are flow, infiltration and inflow (I&I), customer facilities and customer accounting. The functional costs are allocated to customer classifications based on the amount of flow contributed to the system, the amount of I&I allocated to each class, and the number and relative size of customers.

The results of the allocation of wastewater cost of service is summarized on Schedule A of each study, column 4. The cost allocation results can be compared with revenues under present and proposed rates in columns 6 and 8 of Schedule A. The proposed increase and percentage increase in revenues are shown in columns 10 and 11.

The cost of service by customer classification is developed in Schedule D of each study. The allocation factors referenced in column 2 are applied to the costs by account in column 3. The allocation factors are set forth in Schedule E of each study.

The comparison of present and proposed wastewater rates by wastewater service areas are shown in Schedule WW-F for all areas.

WASTEWATER BASE OPERATIONS

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - WASTEWATER
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Customer Classification (1)	Cost of Service		Revised COS		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (2)	Act 11 (3)	Revised COS (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent (9)	Amount (10)	Percent Increase (11)
Residential	\$ 55,467,974	\$ (10,991,786)	\$ 44,476,188	69.2%	\$ 39,388,940	70.2%	\$ 44,476,187	69.2%	\$ 5,087,247	12.9%
Non-Residential	26,560,948	\$ (6,756,087)	\$ 19,804,861	30.8%	16,682,432	29.8%	19,804,861	30.8%	3,122,429	18.7%
Total Sales	82,028,922	(17,747,873)	64,281,049	100.0%	56,071,372	100.0%	64,281,048	100.0%	8,209,676	14.6%
Contract and Third Party Other Revenues*	1,535,032		1,535,032		1,535,032		1,535,032		-	0.0%
Total	\$ 83,640,154		\$ 65,892,281		\$ 57,682,604		\$ 65,892,280		\$ 8,209,676	14.2%

* Includes Contract Revenue.

AQUA PENNSYLVANIA, INC

WASTEWATER BASE OPERATIONS

ALLOCATION OF COST OF SERVICE BY FUNCTION TO CUSTOMER CLASSIFICATIONS

Description (1)	Flow		Infiltration & Inflow	Customer Facilities (5)	Customer Accounting (6)	Total (7)
	Collection (2)	Treatment				
Total Cost of Service	\$ 19,625,313	\$ 20,430,747	\$ 36,081,671	\$ 1,734,748	\$ 4,156,442	\$ 82,028,920
Less CAP Costs	\$ -	\$ -	\$ -	\$ -	\$ (275,357)	\$ (275,357)
	\$ 19,625,313	\$ 20,430,747	\$ 36,081,671	\$ 1,734,748	\$ 3,881,085	\$ 81,753,563
Factor Reference	A	A1	C	B	B	
Residential						
Factor	0.6216	0.6216	0.7199	0.7690	0.7690	
Cost of Service	\$ 12,199,095	\$ 12,699,752	\$ 25,975,195	\$ 1,334,021	\$ 2,984,554	55,192,617
Plus Alloc. Of Cap Costs	\$ -	\$ -	\$ -	\$ -	\$ 275,357	275,357
	\$ 12,199,095	\$ 12,699,753	\$ 25,975,196	\$ 1,334,022	\$ 3,259,912	\$ 55,467,974
Non-Residential						
Factor	0.3784	0.3784	0.2801	0.2310	0.2310	
Cost of Service	\$ 7,426,219	\$ 7,730,995	\$ 10,106,476	\$ 400,727	\$ 896,531	\$ 26,560,948
Total	19,625,315	20,430,748	36,081,672	1,734,749	4,156,443	82,028,922

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
FACTORS FOR ALLOCATING COSTS BY FUNCTION TO CUSTOMER CLASSIFICATIONS

FACTOR A. ALLOCATION OF FLOW COLLECTION COSTS.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Classification (1)	Average Daily Consumption, 100 gallons (2)	Allocation Factor (3)
Residential	45,087	0.6216
Non-Residential	27,443	0.3784
Total	72,530	1.0000

FACTOR A1. ALLOCATION OF FLOW TREATMENT COSTS.

Factors are based on the pro forma test year average daily consumption for each customer

Classification (1)	Average Daily Consumption, 100 gallons (2)	Allocation Factor (3)
Residential	45,087	0.6216
Non-Residential	27,443	0.3784
Total	72,530	1.0000

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
FACTORS FOR ALLOCATING COSTS BY FUNCTION TO CUSTOMER CLASSIFICATIONS

FACTOR B. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification (1)	Number of Customers (2)	Allocation Factor (3)
Residential	40,611	0.7690
Non-Residential	12,198	0.2310
Total	<u>52,809</u>	<u>1.0000</u>

FACTOR C. ALLOCATION OF COSTS ASSOCIATED WITH INFILTRATION AND INFLOW.

Factors are based on a 1/3-2/3 weighting of flow and number of customers.

Customer Classification (1)	Average Daily Flow		Number of Bills		Allocation Factor (6)=(3)+(5)
	Factor A (2)	Weight (3)=(2) x 0.3333	Factor C (4)	Weight (5)=(4) x 0.6667	
Residential	0.6216	0.2072	0.7690	0.5127	0.7199
Non-Residential	0.3784	0.1261	0.2310	0.1540	0.2801
Total	<u>1.0000</u>	<u>0.3333</u>	<u>1.0000</u>	<u>0.6667</u>	<u>1.0000</u>

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)					
OPERATION AND MAINTENANCE EXPENSES								
COLLECTION								
Labor	1	\$ 283,557	\$ 149,179	\$ -	\$ -	\$ 134,378	\$ -	\$ -
Employee Benefits	1	78,181	41,131	-	-	37,050	-	-
Purchased Power	1	1,619,104	851,811	-	-	767,293	-	-
Purchased Power	1	79,674	41,916	-	-	37,757	-	-
Supplies	1	7,496	3,943	-	-	3,552	-	-
OS Engineer	1	76,559	40,278	-	-	36,281	-	-
OS Lab Testing	1	1,367	719	-	-	648	-	-
OS Other	1	649,193	341,540	-	-	307,652	-	-
Leases	1	35,461	18,656	-	-	16,805	-	-
Transportation	1	21,563	11,344	-	-	10,219	-	-
Other	1	60,713	31,941	-	-	28,772	-	-
TOTAL COLLECTION EXPENSE		\$ 2,912,868	\$ 1,532,460	\$ -	\$ -	\$ 1,380,408	\$ -	\$ -
PUMPING								
Labor	1	\$ 180,501	\$ 94,962	\$ -	\$ -	\$ 85,540	\$ -	\$ -
Employee Benefits	1	54,643	28,748	-	-	25,895	-	-
Purchased Power	1	830	436	-	-	393	-	-
Purchased Power	1	221	116	-	-	105	-	-
Chemicals	1	877,072	461,428	-	-	415,644	-	-
Supplies	1	68,388	35,979	-	-	32,409	-	-
OS Lab Testing	1	82,695	43,506	-	-	39,189	-	-
OS Other	1	356,919	187,775	-	-	169,144	-	-
Transportation	1	13,839	7,280	-	-	6,558	-	-
Other	1	17,016	8,952	-	-	8,064	-	-
TOTAL PUMPING EXPENSE		\$ 1,652,123	\$ 869,182	\$ -	\$ -	\$ 782,941	\$ -	\$ -
SEWAGE TREATMENT								
Labor	1A	\$ 1,224,055	\$ -	\$ 643,975	\$ -	\$ 580,079	\$ -	\$ -
Employee Benefits	1A	433,625	-	228,130	-	205,495	-	-
Purchased Wastewater	1A	8,825,200	-	4,642,938	-	4,182,262	-	-
Sludge Disposal	1A	1,826,648	-	960,999	-	865,648	-	-
Purchased Power	1A	20,715	-	10,898	-	9,817	-	-
Chemicals	1A	1,174,246	-	617,771	-	556,475	-	-

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)					
Lab Testing	1A	-	-	-	-	-	-	-
Supplies	1A	153,212	-	-	80,605	72,607	-	-
OS Engineer	1A	31,782	-	-	16,720	15,061	-	-
OS Lab Testing	1A	441,507	-	-	232,277	209,230	-	-
OS Other	1A	1,448,798	-	-	762,212	686,585	-	-
Leases	1A	7,971	-	-	4,194	3,778	-	-
Transporation	1A	101,218	-	-	53,251	47,967	-	-
OS Other	1A	62,492	-	-	32,877	29,615	-	-
TOTAL SEWAGE TREATMENT EXPENSE		\$ 15,751,467	\$ -	\$ -	\$ 8,286,847	\$ 7,464,620	\$ -	\$ -

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)					
CUSTOMER ACCOUNTS								
Labor	3	\$ 5,859	-	\$ -	-	\$ -	\$ -	\$ 5,859
Employee Benefits	3	1,985	-	-	-	-	-	1,985
Supplies	3	62	-	-	-	-	-	62
Management Fees	3	761,784	-	-	-	-	-	761,784
OS Lab Testing	3	2,369	-	-	-	-	-	2,369
OS Other	3	11,192	-	-	-	-	-	11,192
Transportation	3	490	-	-	-	-	-	490
Other	3	5	-	-	-	-	-	5
Uncollectible Accounts	3	881,442	-	-	-	-	-	881,442
Arrearage Forgiveness	3	228,018	-	-	-	-	-	228,018
TOTAL CUSTOMER ACCOUNTING EXPENSE		\$ 1,893,207	-	\$ -	-	\$ -	\$ -	\$ 1,893,207
ADMINISTRATIVE AND GENERAL EXPENSES								
Labor	4	\$ 1,819,674	\$ 244,448	\$ 480,102	\$ 652,659	\$ -	\$ -	\$ 442,466
CAP Program Expense	3	10,223	-	-	-	-	-	10,223
Employee Benefits	4	1,545,887	207,668	407,866	554,460	-	-	375,893
Purchased Power	4	46,689	6,272	12,318	16,746	-	-	11,353
Supplies	4	172,190	23,131	45,430	61,759	-	-	41,869
OS Engineer	4	312,034	41,917	82,327	111,917	-	-	75,873
OS Accounting	4	55,377	7,439	14,611	19,862	-	-	13,465
OS Legal	4	58,328	7,836	15,389	20,920	-	-	14,183
Management Fees	4	1,768,066	237,515	466,485	634,149	-	-	429,917
OS Lab Testing	4	19,574	2,630	5,164	7,021	-	-	4,760
OS Other	4	1,087,818	146,133	287,009	390,166	-	-	264,510
CAP Program Expense	3	33,930	-	-	-	-	-	33,930
Leases	4	82,130	11,033	21,669	29,458	-	-	19,971
CAP Program Expense	3	3,186	-	-	-	-	-	3,186
Transportation	4	135,161	18,157	35,661	48,478	-	-	32,865
Insurance other than Group	4	31,224	4,195	8,238	11,199	-	-	7,592
Other	4	430,737	57,863	113,645	154,492	-	-	104,737
Amortization of Rate Case Expense	8	107,648	25,873	26,795	47,442	2,300	-	5,237
Other	4	(532,417)	(71,523)	(140,472)	(190,961)	-	-	(129,461)
Amortization - Other	4	419,962	56,416	110,802	150,627	-	-	102,116
TOTAL A & G EXPENSE		\$ 7,607,421	\$ 1,027,003	\$ 1,993,040	\$ 2,720,392	\$ 2,300	\$ -	\$ 1,864,685

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)	Treatment (5)			
Total Operation & Maintenance Expenses		\$ 29,817,085	\$ 3,428,645	\$ 10,279,886	\$ 12,348,361	\$ 2,300	\$ 3,757,892
DEPRECIATION EXPENSE							
Structures and Improvements							
Collection	1	\$ 1,335,450	\$ 702,580	\$ -	\$ 632,870	\$ -	\$ -
Pumping	1	394,901	207,757	-	187,144	-	-
Treatment and Disposal	1A	1,666,025	-	876,496	789,529	-	-
Reclaimed Water Treatment	1A	58,938	-	31,007	27,931	-	-
General	4	27,318	3,670	7,208	9,798	-	6,643

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)	Flow				
Power Operating Equipment								
Collection	1	11,033		5,804	-	5,229	-	-
Pumping	1	54,070		28,446	-	25,624	-	-
Treatment and Disposal	1A	213,259		-	112,196	101,063	-	-
Collection Mains - Gravity	1	1,233,633		649,014	-	584,619	-	-
Collection Mains - Force	1	3,065,564		1,612,793	-	1,452,771	-	-
Special Collecting Structures	1	302		159	-	143	-	-
Services	2	344,829		-	-	-	344,829	-
Meters	2	38,111		-	-	-	38,111	-
Receiving Wells	1	96,276		50,651	-	45,625	-	-
Pumping Equipment	1	1,237,166		650,873	-	586,293	-	-
RWT Pumping Equipment	1A	6,442		-	3,389	3,053	-	-
Treatment and Disposal Equipment	1A	3,266,770		-	1,718,648	1,548,122	-	-
Plant Sewers								
Treatment and Disposal	1A	3,367		-	1,771	1,596	-	-
Reclaimed Water Treatment Equipment	1A	180		-	95	85	-	-
Outfall Lines	1	10,514		5,531	-	4,983	-	-
Other Plant and Misc. Equipment								
Collection	1	24,413		12,844	-	11,569	-	-
Pumping	1	2,884		1,517	-	1,367	-	-
Treatment and Disposal	1A	337		-	177	160	-	-
Office Furniture	4	1,587		213	419	569	-	386
Office Equipment	4	30,265		4,066	7,985	10,855	-	7,359
Computer Hardware	4	107,217		14,403	28,288	38,455	-	26,071
Computer Software	4	118,205		15,879	31,187	42,396	-	28,742
Transportation Equipment	4	77,828		10,455	20,534	27,914	-	18,924
Stores Equipment	4	439		59	116	157	-	107
Tools, Shop and Gargage Equipment	4	53,989		7,253	14,244	19,364	-	13,128
Laboratory Equipment	1A	38,978		-	20,506	18,472	-	-
Power Operated Equipment	4	6,779		911	1,789	2,431	-	1,648
Communication Equipment								
General	4	133,735		17,965	35,285	47,966	-	32,519

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)	Treatment (5)			
SCADA	4	470,741	63,237	124,200	168,840	-	114,464
Miscellaneous Equipment	4	1,164	156	307	417	-	283
Other Tangible Plant	4	-	-	-	-	-	-
Total Depreciation Expense		\$ 14,132,709	\$ 4,066,239	\$ 3,035,846	\$ 6,397,411	\$ 382,940	\$ 250,273
Taxes Other Than Income							
PUC Assessment	7	\$ 361,732	\$ 114,641	\$ 68,088	\$ 164,599	\$ 12,723	\$ 1,681
OCA, OSBA Assessment	7	171,177	54,250	32,220	77,891	6,021	796
Local Property Tax	7	306,067	96,999	57,611	139,270	10,765	1,422
Payroll Tax	5	343,351	47,745	109,844	141,952	-	43,810
Total Taxes, Other Than Income		\$ 1,182,327	\$ 313,635	\$ 267,763	\$ 523,711	\$ 29,509	\$ 47,709
Total Operating Expense		\$ 45,132,121	\$ 7,808,518	\$ 13,583,496	\$ 19,269,483	\$ 414,749	\$ 4,055,874
Income Taxes	7	\$ 7,490,180	\$ 2,373,805	\$ 1,409,865	\$ 3,408,252	\$ 263,450	\$ 34,809
Utility Income Available for Return	7	\$ 31,017,851	\$ 9,830,247	\$ 5,838,442	\$ 14,114,031	\$ 1,090,980	\$ 144,150
Total Cost of Service		\$ 83,640,152	\$ 20,012,570	\$ 20,831,803	\$ 36,791,767	\$ 1,769,179	\$ 4,234,833
Less: Other Revenues							
Contract Revenue	8	\$ 355,458	\$ 85,434	\$ 88,478	\$ 156,656	\$ 7,596	\$ 17,294
Third Party Sales	8	1,179,574	283,508	293,611	519,857	25,207	57,390
Other Operating Revenues	8	76,200	18,315	18,967	33,583	1,628	3,707
Total Cost of Service Related to Sales of Wastewater Services		\$ 82,028,920	\$ 19,625,313	\$ 20,430,747	\$ 36,081,671	\$ 1,734,748	\$ 4,156,442

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO COST FUNCTIONS

Reference	Flow	Infiltration & Inflow	Customer Facilities	Customer Accounting	Total
Factor 1 - Flow and I&I	0.5261	0.4739			1.0000
Factor 2 - Customer Facilities			1.0000		1.0000
Factor 3 - Customer Accounting				1.0000	1.0000
Factor 4 - O&M Exp less Power and Chemicals					
Cost	\$ 1,045,934	\$ 2,792,574	\$ -	\$ 1,893,207	\$ 7,785,957
Factor	0.1343	0.3587	0.0000	0.2432	1.0000
Factor 5 - Labor Expense					
Cost	\$ 488,589	\$ 1,452,656	\$ -	\$ 448,325	\$ 3,513,645
Factor	0.1391	0.4134	0.0000	0.1276	1.0000
Factor 6 - Rate Base less Allocated Costs					
Cost	\$ 128,054,727	\$ 183,534,927	\$ 14,228,094	\$ 1,719,441	\$ 403,233,729
Factor	0.3176	0.4552	0.0353	0.0043	1.0000
Factor 7 - Rate Base					
Cost	\$ 124,147,095	\$ 178,247,401	\$ 13,778,089	\$ 1,820,480	\$ 391,727,290
Factor	0.3169	0.4550	0.0352	0.0046	1.0000
Factor 8 - Total Cost of Service					
Cost	\$ 19,872,418	\$ 36,439,206	\$ 1,766,879	\$ 4,022,743	\$ 82,681,806
Factor	0.2403	0.4407	0.0214	0.0487	1.0000
Factor 9 - O&M Exp					
Cost	\$ 3,346,356	\$ 12,150,292	\$ -	\$ 3,650,539	\$ 29,289,476
Factor	0.1143	0.4148	0.0000	0.1246	1.0000

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)	Flow				
RATE BASE								
Organization	1	\$ 4,400,256	\$ 2,314,975	\$ -	-	\$ 2,085,281	\$ -	\$ -
Land and Land Rights - Collection	1	52,284	27,507	-	-	24,777	-	-
Land and Land Rights - Pumping	1	2,121,792	1,116,275	-	-	1,005,517	-	-
Land and Land Rights - Treatment and Disp. Structures and Improvements	1A	7,571,636	-	3,983,438	-	3,588,198	-	-
Collection	1	37,043,059	19,488,353	-	-	17,554,706	-	-
Pumping	1	11,316,527	5,953,625	-	-	5,362,902	-	-
Treatment and Disposal	1A	40,064,012	-	21,077,677	-	18,986,335	-	-
Reclaimed Water Treatment	1A	1,323,523	-	696,305	-	627,218	-	-
General	4	540,634	72,627	142,640	-	193,908	-	131,459
Power Operating Equipment								
Collection	1	232,209	122,165	-	-	110,044	-	-
Pumping	1	688,448	362,192	-	-	326,256	-	-
Treatment and Disposal	1A	4,268,092	-	2,245,443	-	2,022,649	-	-
Collection Mains - Gravity	1	48,170,771	25,342,643	-	-	22,828,128	-	-
Collection Mains - Force	1	114,692,830	60,339,898	-	-	54,352,932	-	-
Special Collecting Structures	1	4,896	2,576	-	-	2,320	-	-
Services	2	13,586,894	-	-	-	-	13,586,894	-
Meters	2	641,200	-	-	-	-	641,200	-
Receiving Wells	1	1,327,087	698,180	-	-	628,907	-	-
Pumping Equipment	1	21,218,121	11,162,853	-	-	10,055,268	-	-
RWT Pumping Equipment	1A	93,555	-	49,219	-	44,336	-	-
Treatment and Disposal Equipment	1A	86,301,348	-	45,403,139	-	40,898,209	-	-
Plant Sewers								
Treatment and Disposal	1A	72,761	-	38,280	-	34,481	-	-
Reclaimed Water Treatment Equipment	1A	3,923	-	2,064	-	1,859	-	-
Outfall Lines	1	173,843	91,459	-	-	82,384	-	-
Other Plant and Misc. Equipment								
Collection	1	136,551	71,839	-	-	64,712	-	-
Pumping	1	19,487	10,252	-	-	9,235	-	-
Treatment and Disposal	1A	2,950	-	1,552	-	1,398	-	-

AQUA PENNSYLVANIA, INC
WASTEWATER BASE OPERATIONS
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)					
Office Furniture	4	24,277	3,261	6,405	8,707	-	5,903	
Office Equipment	4	44,833	6,023	11,829	16,080	-	10,901	
Computer Hardware	4	374,920	50,365	98,919	134,472	-	91,164	
Computer Software	4	1,078,217	144,843	284,476	386,722	-	262,176	
Transportation Equipment	4	589,709	79,219	155,588	211,510	-	143,392	
Stores Equipment	4	1,536	206	405	551	-	373	
Tools, Shop and Gargage Equipment	4	730,551	98,139	192,748	262,025	-	177,638	
Laboratory Equipment	1A	634,345	-	333,729	300,616	-	-	
Power Opreated Equipment	4	27,762	3,729	7,325	9,957	-	6,751	
Communication Equipment								
General	4	1,280,005	171,951	337,716	459,097	-	311,242	
SCADA	4	2,363,874	317,553	623,683	847,846	-	574,792	
Miscellaneous Equipment	4	15,010	2,016	3,960	5,384	-	3,650	
Other Tangible Plant	4	-	-	-	-	-	-	
TOTAL UTILITY PLANT IN SERVICE SEWER		\$ 403,233,729	\$ 128,054,727	\$ 75,696,540	\$ 183,534,927	\$ 14,228,094	\$ 1,719,441	
Other Rate Base Items:								
Deferred Taxes	6	\$ (12,753,439)	\$ (4,050,103)	\$ (2,394,123)	\$ (5,804,826)	\$ (450,005)	\$ (54,382)	
Working Capital	9	1,247,000	142,471	431,808	517,299	-	155,422	
Total Other Rate Base Elements		(11,506,439)	(3,907,632)	(1,962,315)	(5,287,527)	(450,005)	101,039	
Total Original Cost Measure of Value		\$ 391,727,290	\$ 124,147,095	\$ 73,734,225	\$ 178,247,401	\$ 13,778,089	\$ 1,820,480	

LOWER MAKEFIELD WASTEWATER OPERATIONS

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - WASTEWATER
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Customer Classification (1)	Cost of Service		Revised COS (4)		Revenues, Present Rates (7)		Revenues, Proposed Rates (9)		Proposed Increase	
	Amount (2)	Act 11 (3)	Amount (6)	Percent (5)	Amount (8)	Percent (9)	Amount (10)	Percent Increase (11)		
Residential	\$ 13,587,321	\$ (793,692)	\$ 12,793,629	90.6%	\$ 9,759,106	84.5%	\$ 12,793,629	90.6%	\$ 3,034,523	31.1%
Non-Residential	1,495,074	\$ (164,472)	\$ 1,330,602	9.4%	1,796,580	15.5%	1,330,602	9.4%	(465,978)	-25.9%
Total Sales	15,082,395	(958,164)	14,124,231	100.0%	11,555,686	100.0%	14,124,231	100.0%	2,568,545	22.2%
Other Revenues	58,143		58,143		58,143		58,143		-	0.0%
Total	\$ 15,140,538		\$ 14,182,374		\$ 11,613,829		\$ 14,182,374		\$ 2,568,545	22.1%

AQUA PENNSYLVANIA, INC

WASTEWATER BASE OPERATIONS - LOWER MAKEFIELD

ALLOCATION OF COST OF SERVICE BY FUNCTION TO CUSTOMER CLASSIFICATIONS

Description (1)	Flow		Infiltration & Inflow	Customer Facilities (5)	Customer Accounting (6)	Total (7)
	Collection (2)	Treatment				
Total Cost of Service	\$ 3,802,581	\$ 3,876,644	\$ 6,917,287	\$ 38,013	\$ 447,871	\$ 15,082,395
Factor Reference	A	A1	C	B	B	
Residential Factor Cost of Service	0.8885 \$ 3,378,593	0.8885 \$ 3,444,398	0.9129 \$ 6,314,791	0.9252 35,169	0.9252 414,370	13,587,321
Non-Residential Factor Cost of Service	0.1115 \$ 423,988	0.1115 \$ 432,246	0.0871 \$ 602,496	0.0748 2,843	0.0748 33,501	\$ 1,495,074
Total	3,802,581	3,876,644	6,917,287	38,012	447,871	15,082,395

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
FACTORS FOR ALLOCATING COSTS BY FUNCTION TO CUSTOMER CLASSIFICATIONS

FACTOR A. ALLOCATION OF FLOW COLLECTION COSTS.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Classification (1)	Average Daily Consumption, 100 gallons (2)	Allocation Factor (3)
Residential	15,077	0.8885
Non-Residential	1,892	0.1115
Total	<u>16,969</u>	<u>1.0000</u>

FACTOR A1. ALLOCATION OF FLOW TREATMENT COSTS.

Factors are based on the pro forma test year average daily consumption for each customer

Classification (1)	Average Daily Consumption, 100 gallons (2)	Allocation Factor (3)
Residential	15,077	0.8885
Non-Residential	1,892	0.1115
Total	<u>16,969</u>	<u>1.0000</u>

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
FACTORS FOR ALLOCATING COSTS BY FUNCTION TO CUSTOMER CLASSIFICATIONS

FACTOR B. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification (1)	Number of Customers (2)	Allocation Factor (3)
Residential	11,134	0.9252
Non-Residential	900	0.0748
Total	<u>12,034</u>	<u>1.0000</u>

FACTOR C. ALLOCATION OF COSTS ASSOCIATED WITH INFILTRATION AND INFLOW.

Factors are based on a 1/3-2/3 weighting of flow and number of customers.

Customer Classification (1)	Average Daily Flow		Number of Bills		Allocation Factor (6)=(3)+(5)
	Factor A (2)	Weight (3)=(2) x 0.3333	Factor C (4)	Weight (5)=(4) x 0.6667	
Residential	0.8885	0.2961	0.9252	0.6168	0.9129
Non-Residential	0.1115	0.0372	0.0748	0.0499	0.0871
Total	<u>1.0000</u>	<u>0.3333</u>	<u>1.0000</u>	<u>0.6667</u>	<u>1.0000</u>

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)	Treatment (5)			
OPERATION AND MAINTENANCE EXPENSES							
COLLECTION							
Labor	1	24,618	12,951	0	11,666	0	0
Employee Benefits	1	7,569	3,982	0	3,587	0	0
Purchased Power	1	65,314	34,362	0	30,952	0	0
Purchased Power	1	0	0	0	0	0	0
Supplies	1	2,260	1,189	0	1,071	0	0
OS Engineer	1	0	0	0	0	0	0
OS Lab Testing	1	0	0	0	0	0	0
OS Other	1	133,156	70,053	0	63,102	0	0
Leases	1	0	0	0	0	0	0
Transportation	1	2,375	1,249	0	1,125	0	0
Other	1	17,047	8,968	0	8,078	0	0
TOTAL COLLECTION EXPENSE		252,338	132,755	0	119,583	0	0
PUMPING							
Labor	1	6,000	3,156	0	2,843	0	0
Employee Benefits	1	1,928	1,014	0	914	0	0
Purchased Power	1	0	0	0	0	0	0
Purchased Power	1	0	0	0	0	0	0
Chemicals	1	0	0	0	0	0	0
Supplies	1	6,394	3,364	0	3,030	0	0
OS Lab Testing	1	0	0	0	0	0	0
OS Other	1	75,115	39,518	0	35,597	0	0
Transportation	1	623	328	0	295	0	0
Other	1	3,212	1,690	0	1,522	0	0
		93,273	49,071	0	44,202	0	0
SEWAGE TREATMENT							
Labor	1A	68,418	0	35,995	32,423	0	0
Employee Benefits	1A	36,572	0	19,240	17,331	0	0
Purchased Wastewater	1A	6,154,656	0	3,237,965	2,916,691	0	0
Sludge Disposal	1A	15,882	0	8,356	7,527	0	0
Purchased Power	1A	0	0	0	0	0	0

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)	Treatment (5)			
Chemicals	1A	0	0	0	0	0	0
Lab Testing	1A	0	0	0	0	0	0
Supplies	1A	0	0	0	0	0	0
OS Engineer	1A	0	0	0	0	0	0
OS Lab Testing	1A	0	0	0	0	0	0
OS Other	1A	19,020	0	10,006	9,013	0	0
Leases	1A	0	0	0	0	0	0
Transporation	1A	7,095	0	3,733	3,362	0	0
OS Other	1A	0	0	0	0	0	0
		6,301,643	0	3,315,294	2,986,348	0	0

TOTAL SEWAGE TREATMENT EXPENSE

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)	Treatment (5)			
CUSTOMER ACCOUNTS							
Labor	3	0	0	0	0	0	0
Employee Benefits	3	0	0	0	0	0	0
Supplies	3	0	0	0	0	0	0
Management Fees	3	0	0	0	0	0	0
OS Lab Testing	3	0	0	0	0	0	0
OS Other	3	0	0	0	0	0	0
Transportation	3	0	0	0	0	0	0
Other	3	-	0	0	0	0	0
Uncollectible Accounts	3	158,486	0	0	0	0	158,486
TOTAL CUSTOMER ACCOUNTING EXPENSE		158,486	0	0	0	0	158,486
ADMINISTRATIVE AND GENERAL EXPENSES							
Labor	4	61,897	16,016	7,491	21,175	0	17,214
Employee Benefits	4	50,491	13,065	6,111	17,273	0	14,042
Purchased Power	4	0	0	0	0	0	0
Supplies	4	4,100	1,061	496	1,403	0	1,140
OS Engineer	4	47,853	12,383	5,792	16,371	0	13,308
OS Accounting	4	15,309	3,961	1,853	5,237	0	4,258
OS Legal	4	0	0	0	0	0	0
Management Fees	4	699,392	180,975	84,648	239,268	0	194,502
OS Lab Testing	4	0	0	0	0	0	0
OS Other	4	14,760	3,819	1,786	5,049	0	4,105
Leases	4	0	0	0	0	0	0
Transportation	4	5,693	1,473	689	1,948	0	1,583
Insurance other than Group	4	8,632	2,234	1,045	2,953	0	2,401
Other	4	(24,247)	(6,274)	(2,935)	(8,295)	0	(6,743)
Amortization of Rate Case Expense	8	29,760	7,503	7,643	13,643	75	896
Other	4	0	0	0	0	0	0
Employee Benefits	5	0	0	0	0	0	0
TOTAL A & G EXPENSE		913,640	236,216	114,620	316,026	75	246,704
Total Operation & Maintenance Expenses		7,719,380	418,042	3,429,914	3,466,159	75	405,190

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)	Treatment (5)			
DEPRECIATION EXPENSE							
Structures and Improvements							
Collection	1	912	480	-	432	-	-
Pumping	1	179,969	94,682	-	85,287	-	-
Treatment and Disposal	1A	400,281	-	210,588	189,693	-	-
Reclaimed Water Treatment	1A	5	-	3	2	-	-
General	4	55	14	7	19	-	15

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)					
Power Operating Equipment								
Collection	1	1,002		527	-	475	-	-
Pumping	1	26,265	13,818		-	12,447	-	-
Treatment and Disposal	1A	1,191	-		627	564	-	-
Collection Mains - Gravity	1	53,808	28,308		-	25,500	-	-
Collection Mains - Force	1	1,234,363	649,398		-	584,965	-	-
Special Collecting Structures	1	97,273	51,175		-	46,098	-	-
Services	2	20,090	-		-	-	20,090	-
Meters	2	-	-		-	-	-	-
Receiving Wells	1	-	-		-	-	-	-
Pumping Equipment	1	101,405	53,349		-	48,056	-	-
RWT Pumping Equipment	1A	5	-		3	2	-	-
Tools, Shop and Gargage Equipment	4	4,345	1,124		526	1,486	-	1,208
Laboratory Equipment	1A	-	-		-	-	-	-
Power Operated Equipment	4	1,824	472		221	624	-	507
Communication Equipment								
General	4	19,281	4,989		2,334	6,596	-	5,362

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow Collection (4)	Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
SCADA	4	48,465	12,541	5,866	16,580	-	13,478
Total Depreciation Expense		<u>2,190,539</u>	<u>910,878</u>	<u>220,172</u>	<u>1,018,827</u>	<u>20,090</u>	<u>20,571</u>
Taxes Other Than Income							
PUC Assessment	7	65,481	31,209	2,976	30,793	226	277
OCA, OSBA Assessment	7	30,986	14,769	1,408	14,572	107	131
Local Property Tax	7	0	-	-	-	-	-
Payroll Tax	5	16,873	3,368	4,559	7,141	-	1,805
Total Taxes, Other Than Income		<u>113,340</u>	<u>49,346</u>	<u>8,943</u>	<u>52,505</u>	<u>333</u>	<u>2,213</u>
Total Operating Expense		<u>10,023,259</u>	<u>1,378,267</u>	<u>3,659,029</u>	<u>4,537,492</u>	<u>20,498</u>	<u>427,974</u>
Income Taxes	7	1,133,650	540,315	51,517	533,110	3,913	4,796
Utility Income Available for Return	7	3,983,630	1,898,659	181,030	1,873,341	13,749	16,852
Total Cost of Service		<u>\$ 15,140,538</u>	<u>\$ 3,817,241</u>	<u>\$ 3,891,576</u>	<u>\$ 6,943,942</u>	<u>\$ 38,159</u>	<u>\$ 449,621</u>
Less: Other Revenues	8	\$ 58,143	\$ 14,660	\$ 14,932	\$ 26,655	\$ 146	\$ 1,750
Total Cost of Service Related to Sales of Wastewater Services		<u>\$ 15,082,395</u>	<u>\$ 3,802,581</u>	<u>\$ 3,876,644</u>	<u>\$ 6,917,287</u>	<u>\$ 38,013</u>	<u>\$ 447,871</u>

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD

FACTORS FOR ALLOCATING COST OF SERVICE TO COST FUNCTIONS

<u>Reference</u>	<u>Flow</u>	<u>Infiltration & Inflow</u>	<u>Customer Facilities</u>	<u>Customer Accounting</u>	<u>Total</u>
Factor 1 - Flow and I&I	0.5261	0.4739			1.0000
Factor 2 - Customer Facilities			1.0000		1.0000
Factor 3 - Customer Accounting				1.0000	1.0000
Factor 4 - O&M Exp less Power and Chemicals					
Cost	147,464	194,963	0	158,486	569,888
Factor	0.2588	0.3421	0.0000	0.2781	1.0000
Factor 5 - Labor Expense					
Cost	32,124	68,108	0	17,214	160,932
Factor	0.1996	0.4232	0.0000	0.1070	1.0000
Factor 6 - Rate Base less Allocated Costs					
Cost	24,033,958	23,857,942	173,893	232,308	50,750,033
Factor	0.4736	0.4701	0.0034	0.0046	1.0000
Factor 7 - Rate Base					
Cost	24,043,902	23,723,278	174,106	213,402	50,447,179
Factor	0.4766	0.4703	0.0035	0.0042	1.0000
Factor 8 - Total Cost of Service					
Cost	3,816,011	6,938,594	38,084	455,468	15,135,025
Factor	0.2521	0.4584	0.0025	0.0301	1.0000
Factor 9 - O&M Exp					
Cost	410,539	3,452,516	0	404,294	7,689,620
Factor	0.0534	0.4490	0.0000	0.0526	1.0000

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account	Factor Ref.	Cost of Service	Flow		Infiltration & Inflow	Customer Facilities	Customer Accounting
			Collection	Treatment			
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(8)
RATE BASE							
Organization	1	665,282	350,005	0	315,277	0	0
Land and Land Rights - Collection	1	0	0	0	0	0	0
Land and Land Rights - Pumping	1	628	330	0	298	0	0
Land and Land Rights - Treatment and Disp.	1A	0	0	0	0	0	0
Structures and Improvements							
Collection	1	28,250	14,862	0	13,388	0	0
Pumping	1	3,738,371	1,966,757	0	1,771,614	0	0
Treatment and Disposal	1A	4,438,753	0	2,335,228	2,103,525	0	0
Reclaimed Water Treatment	1A	248	0	130	118	0	0
General	4	2,235	578	271	765	0	622
Power Operating Equipment							
Collection	1	23,974	12,613	0	11,361	0	0
Pumping	1	143,777	75,641	0	68,136	0	0
Treatment and Disposal	1A	29,305	0	15,417	13,888	0	0
Collection Mains - Gravity	1	1,782,470	937,757	0	844,713	0	0
Collection Mains - Force	1	34,638,106	18,223,108	0	16,414,998	0	0
Special Collecting Structures	1	2,985,957	1,570,912	0	1,415,045	0	0
Services	2	173,893	0	0	0	173,893	0
Meters	2	0	0	0	0	0	0
Receiving Wells	1	0	0	0	0	0	0
Pumping Equipment	1	1,265,580	665,822	0	599,758	0	0
RWT Pumping Equipment	1A	104	0	55	49	0	0
Tools, Shop and Gargage Equipment	4	74,384	19,248	9,003	25,447	0	20,686
Laboratory Equipment	1A	0	0	0	0	0	0
Power Opreated Equipment	4	33,508	8,671	4,056	11,463	0	9,319
Communication Equipment							
General	4	267,491	69,216	32,375	91,511	0	74,390
SCADA	4	457,717	118,439	55,398	156,589	0	127,292
TOTAL UTILITY PLANT IN SERVICE SEWER		\$ 50,750,033	\$ 24,033,958	\$ 2,451,932	\$ 23,857,942	\$ 173,893	\$ 232,308
Other Rate Base Items:							
Deferred Taxes	6	62,146	29,431	3,002	29,215	213	284

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - LOWER MAKEFIELD
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account	Factor Ref.	Cost of Service	Collection	Flow	Treatment	Infiltration & Inflow	Customer Facilities	Customer Accounting
(1) Working Capital	(2) 9	(3) (365,000)	(4) (19,487)		(5) (162,444)	(7) (163,879)	(8) 0	(8) (19,190)
Customer Contributions	6		0		0	0	0	0
Total Other Rate Base Elements		(302,854)	9,944		(159,441)	(134,664)	213	(18,906)
Total Original Cost Measure of Value		\$ 50,447,179	\$ 24,043,902		\$ 2,292,491	\$ 23,723,278	\$ 174,106	\$ 213,402

EAST WHITELAND WASTEWATER OPERATIONS

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES - WASTEWATER
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Customer Classification (1)	Cost of Service		Revised COS (4)		Revenues, Present Rates (7)		Revenues, Proposed Rates (9)		Proposed Increase (10)		Percent Increase (11)
	Amount (2)	Act 11 (3)	Amount (6)	Percent (5)	Amount (8)	Percent (9)	Amount (10)	Percent (11)			
Residential	\$ 4,339,173	\$ (1,330,842)	\$ 3,008,331	40.8%	\$ 1,442,838	41.0%	\$ 3,008,331	40.8%	\$ 1,565,493	108.5%	
Non-Residential	6,171,394	\$ (1,813,750)	\$ 4,357,644	59.2%	2,075,010	59.0%	4,357,644	59.2%	2,282,634	110.0%	
Total Sales	10,510,567	(3,144,592)	7,365,975	100.0%	3,517,848	100.0%	7,365,975	100.0%	3,848,127	109.4%	
Other Revenues*	7,233		7,233		7,233		7,233		-	0.0%	
Total	\$ 10,517,800		\$ 7,373,208		\$ 3,525,081		\$ 7,373,208		\$ 3,848,127	109.2%	

* Includes Contract Revenue.

AQUA PENNSYLVANIA, INC

WASTEWATER BASE OPERATIONS

ALLOCATION OF COST OF SERVICE BY FUNCTION TO CUSTOMER CLASSIFICATIONS

Description (1)	Flow		Infiltration & Inflow	Customer Facilities (5)	Customer Accounting (6)	Total (7)
	Collection (2)	Treatment				
Total Cost of Service	\$ 3,406,906	\$ 1,586,375	\$ 4,497,844	\$ 869,835	\$ 149,607	\$ 10,510,567
Factor Reference	A	A1	C	B	B	
Residential Factor Cost of Service	0.4126 \$ 1,405,689	0.4126 \$ 654,538	0.4130 \$ 1,857,610	0.4133 359,503	0.4133 61,833	4,339,173
Non-Residential Factor Cost of Service	0.5874 \$ 2,001,216	0.5874 \$ 931,837	0.5870 \$ 2,640,234	0.5867 510,332	0.5867 87,775	\$ 6,171,394
Total	3,406,905	1,586,375	4,497,844	869,835	149,608	10,510,567

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND
FACTORS FOR ALLOCATING COSTS BY FUNCTION TO CUSTOMER CLASSIFICATIONS

FACTOR A. ALLOCATION OF FLOW COLLECTION COSTS.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Classification (1)	Average Daily Consumption, 100 gallons (2)	Allocation Factor (3)
Residential	4,373	0.4126
Non-Residential	6,225	0.5874
Total	10,598	1.0000

FACTOR A1. ALLOCATION OF FLOW TREATMENT COSTS.

Factors are based on the pro forma test year average daily consumption for each customer

Classification (1)	Average Daily Consumption, 100 gallons (2)	Allocation Factor (3)
Residential	4,373	0.4126
Non-Residential	6,225	0.5874
Total	10,598	1.0000

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND
FACTORS FOR ALLOCATING COSTS BY FUNCTION TO CUSTOMER CLASSIFICATIONS

FACTOR B. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification (1)	Number of Customers (2)	Allocation Factor (3)
Residential	3,350	0.4133
Non-Residential	4,756	0.5867
Total	<u>8,105</u>	<u>1.0000</u>

FACTOR C. ALLOCATION OF COSTS ASSOCIATED WITH INFILTRATION AND INFLOW.

Factors are based on a 1/3-2/3 weighting of flow and number of customers.

Customer Classification (1)	Average Daily Flow		Number of Bills		Allocation Factor (6)=(3)+(5)
	Factor A (2)	Weight (3)=(2) x 0.3333	Factor C (4)	Weight (5)=(4) x 0.6667	
Residential	0.4126	0.1375	0.4133	0.2755	0.4130
Non-Residential	0.5874	0.1958	0.5867	0.3912	0.5870
Total	<u>1.0000</u>	<u>0.3333</u>	<u>1.0000</u>	<u>0.6667</u>	<u>1.0000</u>

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Collection (4)	Flow Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
OPERATION AND MAINTENANCE EXPENSES							
COLLECTION							
Labor	1	\$ 48,047	\$ 25,278	\$ -	\$ 22,770	\$ -	\$ -
Employee Benefits	1	16,655	8,762	-	7,893	-	-
Purchased Power	1	64,081	33,713	-	30,368	-	-
Purchased Power	1	-	-	-	-	-	-
Supplies	1	141	74	-	67	-	-
OS Engineer	1	-	-	-	-	-	-
OS Lab Testing	1	-	-	-	-	-	-
OS Other	1	20,899	10,995	-	9,904	-	-
Leases	1	-	-	-	-	-	-
Transportation	1	4,300	2,262	-	2,038	-	-
Other	1	8,958	4,713	-	4,245	-	-
TOTAL COLLECTION EXPENSE		\$ 163,081	\$ 85,797	\$ -	\$ 77,284	\$ -	\$ -
PUMPING							
Labor	1	\$ 189	\$ 99	\$ -	\$ 90	\$ -	\$ -
Employee Benefits	1	33	17	-	16	-	-
Purchased Power	1	-	-	-	-	-	-
Purchased Power	1	2,493	1,312	-	1,182	-	-
Chemicals	1	-	-	-	-	-	-
Supplies	1	2,125	1,118	-	1,007	-	-
OS Lab Testing	1	-	-	-	-	-	-
OS Other	1	300,972	158,341	-	142,631	-	-
Transportation	1	5	3	-	2	-	-
Other	1	226	119	-	107	-	-
TOTAL PUMPING EXPENSE		\$ 306,044	\$ 161,010	\$ -	\$ 145,034	\$ -	\$ -
SEWAGE TREATMENT							
Labor	1A	\$ 50,360	\$ -	\$ 26,494	\$ 23,866	\$ -	\$ -
Employee Benefits	1A	46,244	-	24,329	21,915	-	-
Purchased Wastewater	1A	1,369,146	-	720,308	648,838	-	-
Sludge Disposal	1A	-	-	-	-	-	-
Purchased Power	1A	-	-	-	-	-	-

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)					
Chemicals	1A	-	-	-	-	-	-	-
Lab Testing	1A	-	-	-	-	-	-	-
Supplies	1A	195	-	-	103	92	-	-
OS Engineer	1A	-	-	-	-	-	-	-
OS Lab Testing	1A	-	-	-	-	-	-	-
OS Other	1A	7,902	-	-	4,157	3,745	-	-
Leases	1A	-	-	-	-	-	-	-
Transportation	1A	3,354	-	-	1,764	1,589	-	-
OS Other	1A	-	-	-	-	-	-	-
TOTAL SEWAGE TREATMENT EXPENSE		\$ 1,477,201	\$ -	\$ 777,155	\$ 700,045	\$ -	\$ -	\$ -
CUSTOMER ACCOUNTS								
Labor	3	-	-	-	-	-	-	-
Employee Benefits	3	(32,102)	-	-	-	-	-	(32,102)
Supplies	3	-	-	-	-	-	-	-
Management Fees	3	-	-	-	-	-	-	-
OS Lab Testing	3	-	-	-	-	-	-	-
OS Other	3	-	-	-	-	-	-	-
Transportation	3	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-
Uncollectible Accounts	3	110,445	-	-	-	-	-	110,445
TOTAL CUSTOMER ACCOUNTING EXPENSE		\$ 78,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,344
ADMINISTRATIVE AND GENERAL EXPENSES								
Labor	4	71,237	25,616	6,876	29,268	9,476	-	9,476
Employee Benefits	4	38,968	14,013	3,761	16,010	5,184	-	5,184
Purchased Power	4	-	-	-	-	-	-	-
Supplies	4	-	-	-	-	-	-	-
OS Engineer	4	35,363	12,716	3,413	14,529	4,704	-	4,704
OS Accounting	4	5,383	1,936	520	2,212	716	-	716
OS Legal	4	-	-	-	-	-	-	-
Management Fees	4	245,902	88,425	23,735	101,032	32,711	-	32,711
OS Lab Testing	4	-	-	-	-	-	-	-

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Collection (4)	Flow Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
OS Other	4	1,691	608	163	695	-	225
Leases	4	-	-	-	-	-	-
Transportation	4	5,366	1,930	518	2,205	-	714
Insurance other than Group	4	3,035	1,091	293	1,247	-	404
Other	4	19,722	7,092	1,904	8,103	-	2,623
Amortization of Rate Case Expense	8	10,463	3,391	1,580	4,478	868	147
Other	4	-	-	-	-	-	-
Employee Benefits	5	-	-	-	-	-	-
TOTAL A & G EXPENSE		\$ 437,130	\$ 156,817	\$ 42,764	\$ 179,778	\$ 868	\$ 56,903
Total Operation & Maintenance Expenses		\$ 2,461,799	\$ 403,624	\$ 819,919	\$ 1,102,142	\$ 868	\$ 135,247
DEPRECIATION EXPENSE							
Structures and Improvements							
Collection	1	\$ 919	483	-	\$ 436	\$ -	\$ -
Pumping	1	243,330	128,016	-	115,314	-	-
Treatment and Disposal	1A	388,014	-	204,134	183,880	-	-
Power Operating Equipment							
Collection	1	233	123	-	110	-	-
Pumping	1	4,434	2,333	-	2,101	-	-
Treatment and Disposal	1A	261	-	137	124	-	-
Collection Mains - Gravity	1	105,467	55,486	-	49,981	-	-
Collection Mains - Force	1	934,541	491,662	-	442,879	-	-
Special Collecting Structures	1	-	-	-	-	-	-
Services	2	166,060	-	-	-	166,060	-
Meters	2	10,539	-	-	-	10,539	-
Receiving Wells	1	-	-	-	-	-	-
Pumping Equipment	1	5,622	2,958	-	2,664	-	-
Miscellaneous Equipment	4	30,743	11,055	2,967	12,631	-	4,090
Other Tangible Plant	4	-	-	-	-	-	-
Total Depreciation Expense		\$ 1,890,163	\$ 692,116	\$ 207,239	\$ 810,120	\$ 176,599	\$ 4,090

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Collection (4)	Flow Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
Taxes Other Than Income							
PUC Assessment	7	\$ 45,488	\$ 17,076	\$ 4,122	\$ 19,095	\$ 5,125	\$ 71
OCA, OSBA Assessment	7	21,526	8,081	1,951	9,036	2,425	33
Local Property Tax	7	-	-	-	-	-	-
Payroll Tax	5	14,661	4,402	2,881	6,560	-	818
Total Taxes, Other Than Income		\$ 81,675	\$ 29,559	\$ 8,954	\$ 34,691	\$ 7,549	\$ 922
Total Operating Expense		\$ 4,433,637	\$ 1,125,298	\$ 1,036,112	\$ 1,946,953	\$ 185,016	\$ 140,259
Income Taxes	7	\$ 1,297,989	\$ 487,256	\$ 117,626	\$ 544,865	\$ 146,227	\$ 2,016
Utility Income Available for Return	7	\$ 4,786,174	\$ 1,796,696	\$ 433,730	\$ 2,009,122	\$ 539,192	\$ 7,434
Total Cost of Service		\$ 10,517,800	\$ 3,409,250	\$ 1,587,468	\$ 4,500,940	\$ 870,435	\$ 149,709
Less: Other Revenues							
Other Operating Revenues	8	7,233	2,344	1,092	3,095	600	101
Total Cost of Service Related to Sales of Wastewater Services		\$ 10,510,567	\$ 3,406,906	\$ 1,586,375	\$ 4,497,844	\$ 869,835	\$ 149,607

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND

FACTORS FOR ALLOCATING COST OF SERVICE TO COST FUNCTIONS

Reference	Flow	Infiltration & Inflow	Customer Facilities	Customer Accounting	Total
Factor 1 - Flow and I&I	0.5261	0.4739			1.0000
Factor 2 - Customer Facilities			1.0000		1.0000
Factor 3 - Customer Accounting				1.0000	1.0000
Factor 4 - O&M Exp less Power and Chemicals					
Cost	211,782	241,976	0	78,344	588,949
Factor	0.3596	0.4109	0.0000	0.1330	1.0000
Factor 5 - Labor Expense					
Cost	50,993	75,993	0	9,476	169,833
Factor	0.3003	0.4475	0.0000	0.0558	1.0000
Factor 6 - Rate Base less Allocated Costs					
Cost	22,844,146	25,552,761	6,854,150	96,105	60,870,409
Factor	0.3753	0.4198	0.1126	0.0016	1.0000
Factor 7 - Rate Base					
Cost	22,752,677	25,442,757	6,828,126	94,142	60,610,298
Factor	0.3754	0.4198	0.1127	0.0016	1.0000
Factor 8 - Total Cost of Service					
Cost	3,398,767	4,488,359	869,567	146,939	10,487,615
Factor	0.3241	0.4280	0.0829	0.0140	1.0000
Factor 9 - O&M Exp					
Cost	400,233	1,097,664	0	135,100	2,451,336
Factor	0.1633	0.4478	0.0000	0.0551	1.0000

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow		Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
			Collection (4)	Treatment (5)			
RATE BASE							
Organization	1	\$ 479,509	\$ 252,270	\$ -	\$ 227,239	\$ -	\$ -
Land and Land Rights - Collection	1	668	351	-	317	-	-
Land and Land Rights - Pumping	1	13	7	-	6	-	-
Land and Land Rights - Treatment and Disp. Structures and Improvements	1A	-	-	-	-	-	-
Collection	1	28,322	14,900	-	13,422	-	-
Pumping	1	7,859,470	4,134,867	-	3,724,603	-	-
Treatment and Disposal	1A	10,359,576	-	5,450,173	4,909,403	-	-
Power Operating Equipment							
Collection	1	5,563	2,927	-	2,636	-	-
Pumping	1	74,369	39,126	-	35,243	-	-
Treatment and Disposal	1A	6,343	-	3,337	3,006	-	-
Collection Mains - Gravity	1	3,642,758	1,916,455	-	1,726,303	-	-
Collection Mains - Force	1	30,769,502	16,187,835	-	14,581,667	-	-
Special Collecting Structures	1	-	-	-	-	-	-
Services	2	6,793,548	-	-	-	6,793,548	-
Meters	2	60,602	-	-	-	60,602	-
Receiving Wells	1	-	-	-	-	-	-
Pumping Equipment	1	67,693	35,613	-	32,080	-	-
RWT Pumping Equipment	1A	-	-	-	-	-	-
Treatment and Disposal Equipment	1A	3	-	2	1	-	-
Miscellaneous Equipment	4	722,470	259,795	69,736	296,834	-	96,105
Other Tangible Plant	4	-	-	-	-	-	-
TOTAL UTILITY PLANT IN SERVICE SEWER		\$ 60,870,409	\$ 22,844,146	\$ 5,523,247	\$ 25,552,761	\$ 6,854,150	\$ 96,105

AQUA PENNSYLVANIA, INC
WASTEWATER OPERATIONS - EAST WHITELAND
COST OF SERVICE ALLOCATED TO COST FUNCTIONS FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Account (1)	Factor Ref. (2)	Cost of Service (3)	Collection (4)	Flow Treatment (5)	Infiltration & Inflow (7)	Customer Facilities (8)	Customer Accounting (8)
Other Rate Base Items:							
Deferred Taxes	6	\$ (231,111)	\$ (86,734)	\$ (20,971)	\$ (97,018)	\$ (26,024)	\$ (365)
Working Capital	9	\$ (29,000)	\$ (4,735)	\$ (9,681)	\$ (12,986)	\$ -	\$ (1,598)
Customer Contributions	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Rate Base Elements		\$ (260,111)	\$ (91,469)	\$ (30,652)	\$ (110,004)	\$ (26,024)	\$ (1,963)
Total Original Cost Measure of Value		\$ 60,610,298	\$ 22,752,677	\$ 5,492,595	\$ 25,442,757	\$ 6,828,126	\$ 94,142

APPENDIX A

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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

A description of the methods used for the cost of service study is provided in Exhibit No. 5-B, Part I and in Statement No. 5. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedules A, A-LM and A-EW of Exhibit No. 5-B, part I.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- 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

The method used for establishing the allocation factors in the cost of service study does not deviate from the previous study submitted in the last rate case.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- 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

Not applicable.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- d. Explain thoroughly the methodology employed if the company distinguishes between transmission and distribution or collection mains in its allocation of costs.

RESPONSE

Not applicable.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

RESPONSE

There is no storage for the wastewater system.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- 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

There are no meter or service equivalents calculated for this study.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

RESPONSE

Because this is a wastewater operation, there is no fire flow requirement.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

Not applicable.

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- h. Provide a calculation of the company's base cost of water or wastewater per unit of consumption or usage.

RESPONSE

Please refer to the functional allocation schedule attached. The calculation of the average flow cost per hundred gallons for the Wastewater Base Operations is as follows:

Total Flow Costs	\$52,071,256
(includes collection and treatment expenses and 1/3 of I&I Expenses)	
Pro Forma Usage	26,473,447
Flow Cost per 100 gallons	\$1.97

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three 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 rate structure is fair and equitable to all classifications of water uses (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.

- h. Provide a detailed cost analysis that supports the company's customer charges, by meter size, showing all direct and indirect costs included.

RESPONSE

Please refer to attached schedule.

AQUA PENNSYLVANIA INC.
WASTEWATER BASE OPERATIONS

CALCULATION OF CUSTOMER COST PER MONTH

		Per Month
(1) Cost Related to Customer Facilities	\$ 1,734,748	
(2) Service Equivalents X 12	633,708	
(3) Cost per Bill - Meter related		\$ 2.74
(4) Cost Related to Customer Accounting	\$ 4,156,442	
(5) Number of Bills	633,708	
(6) Cost per Bill		\$ 6.56
(7) Cost Related to I&I	\$ 36,081,671	
(8) Percentage of I&I Cost to to be recoverd in Customer Charge	66.67%	
(9) Net Cost Related to I&I to be recovered in Customer Charge	\$ 24,055,650	
(10) Service Equivalents X 12	633,708	
(11) Cost per Bill - I&I Related		\$ 37.96
(12) Total Customer Costs (3)+(6)+(11)		\$ 47.26

AQUA PENNSYLVANIA, INC.

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS2. 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

Please refer to attached schedule.

AQUA PENNSYLVANIA, INC.
WASTEWATER
CONTRACT SALES
APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2021

Rate Block, 100 Gallons	Number of Bills	Consumption 100 Gallons	Present Rate	Present Revenue	Proposed Rate	Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Woodloch Pines - Monthly</u>						
TARIFF RATES						
Customer Charge						
Zone Three Rates (220 EDU)	(a) 12	-	\$ 66.37	\$ 175,217	\$ 66.37	\$ 175,217
All Usage	-	84,584	(b) 1.2048	\$ 101,907	\$ 1.2048	\$ 101,907
Total Tariff Rate	12	84,584		\$ 277,124		\$ 277,124
CONTRACT RATE						
Flat Rate						
Contract Rate	12	-	\$ 27,921.14	\$ 335,054	\$ 29,621.54	\$ 355,458
	12	-		335,054		355,458
TOTAL DIVISION	12	-		\$ 335,054		\$ 355,458

(a) Tariff rates projected under Zone Three or Woodloch Springs Division Rates
(b) Consumption is provided by the Woodloch Pines, Aqua PA water contract.

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

OPERATING REVENUE FROM SALES OF
WASTEWATER

FOR THE TWELVE MONTHS

ENDED DECEMBER 31, 2025



GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. 5-B, Part II
Docket No. R-2024-3047824
Witness: G.R. Herbert

AQUA PENNSYLVANIA, INC.
BRYN MAWR, PENNSYLVANIA

OPERATING REVENUE FROM SALES OF
WASTEWATER
FOR THE TWELVE MONTHS ENDED DECEMBER 31,
2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

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AQUA PENNSYLVANIA, INC.

OPERATING REVENUE FROM SALES OF WASTEWATER FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

PLAN OF EXHIBIT

Exhibit 5-B sets forth the summaries of the results of applying the present rates for sales of wastewater to a detailed analysis of wastewater customers' billing determinants, and the application of proposed rates to the bill analysis.

WASTEWATER BASE OPERATIONS

Schedule 1-WW presents a summary of the pro forma revenues for the wastewater base divisions under proposed rates, for the twelve months ending December 31, 2025. The revenues under proposed rates are developed in Schedule 2-WW for each wastewater division. Schedule 3-WW presents a summary of the proforma revenues for the wastewater base divisions under present rates, for the twelve months ending December 31, 2023, 2024 and 2025. The pro forma revenues under present rates are developed in Schedule 4-WW for each wastewater division. The application of proposed rates to the consumption analysis for each division are presented on Schedule 5-WW. Schedule 6-WW presents adjustments to the application of present and proposed rates to account for customer growth.

The results of the application of proposed rates are summarized in Schedule 2-WW of Exhibit No. 5-B are brought forward to column 3 of Schedule 1-WW. Schedule 5-WW sets forth the application of proposed rates to the detailed analysis of bill and consumption by meter size or per number of EDUs and customer classification for each wastewater rate division. The revenues in column 3 of Schedule 1 include pro forma

adjustments during the twelve months ended December 31, 2025, to develop the total revenues projected for the twelve months ended December 31, 2025, under present and proposed rates of Schedule 1.

A comparison of the present and proposed rates for sales of water for each division is provided in the response to Standard Data Request No. OR-3 and is included in Schedule 7-WW. The response also provides a comparison of the billing for various levels of consumption under present (including DSIC surcharge) and proposed rates for 5/8-inch or per EDU customers in each division.

LOWER MAKEFIELD WASTEWATER OPERATIONS

Schedule 1-LM presents a summary of the pro forma revenues for the Lower Makefield Wastewater Operations under present and proposed rates, for the twelve months ending December 31, 2025. Schedule 3-LM presents a summary of the proforma revenues for Lower Makefield under present rates, for the twelve months ending December 31, 2023, 2024 and 2025.

EAST WHITELAND WASTEWATER OPERATIONS

Schedule 1-EW presents a summary of the pro forma revenues for the East Whiteland Wastewater Operations under present and proposed rates, for the twelve months ending December 31, 2025. Schedule 3-WW presents a summary of the proforma revenues for East Whiteland under present rates, for the twelve months ending December 31, 2023, 2024 and 2025.

WASTEWATER BASE OPERATIONS

AQUA PENNSYLVANIA INC.
WASTEWATER WITHOUT ACQUISITIONS
SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025
AND THE CALCULATION OF THE REVENUE INCREASE UNDER PROPOSED RATES

Customer Classification (1)	Pro Forma Revenues, Present Rates (2)	Bill Analysis Revenues, Proposed Rates (3)	Proposed Increase (4)=(3)-(2)	Percent Increase (5)
<u>METERED SALES</u>				
Residential	\$ 39,388,940	\$ 44,476,187	\$ 5,087,247	12.9%
Commercial	16,323,006	19,387,867	3,064,861	18.8%
Industrial	7,007	9,950	2,943	42.0%
Public Authority	352,419	407,044	54,625	15.5%
Third Party Sales	1,179,574	1,179,574	-	0.0%
Total Sales Related to Wastewater	<u>\$ 57,250,946</u>	<u>\$ 65,460,622</u>	<u>\$ 8,209,676</u>	14.3%
Contract Revenues	355,458	355,458	-	0.0%
Other Operating Revenues	<u>76,200</u>	<u>76,200</u>	<u>-</u>	0.0%
Total Wastewater Revenue	<u>\$ 57,682,604</u>	<u>\$ 65,892,280</u>	<u>\$ 8,209,676</u>	14.2%

AQUA PENNSYLVANIA INC.
SUMMARY OF APPLICATION OF PRO FORMA REVENUE UNDER PROPOSED RATES
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Rate Zone	Residential	Commercial	Industrial	Public Authority	Bulk User	Total
Proposed Rate Application - Proforma as of December 31, 2025						
Zone 1	\$ 4,104,558	\$ 2,163,630	\$ 1,213	\$ 187,816	\$	\$ 6,457,217
Zone 1A	2,087,940	1,635,795				3,723,735
Zone 2	1,760,110	647,299		3,754		2,411,163
Zone 3	3,963,725	366,322				4,330,047
Zone 4	4,076,688	1,029,464				5,106,152
Zone 5	1,068,377	148,635				1,217,012
Zone 6	1,031,457	10,007				1,041,464
Zone 7	6,053,395	3,244,010		38,168		9,335,573
Zone 8	1,503,765	468,075		10,121		1,981,961
Zone 9	11,030,182	7,165,257	8,737	162,251		18,366,427
Zone 10	4,967,094	1,987,571				6,954,665
Zone 11	2,520,739	513,776		4,934		3,039,449
Zone 12	12,793,629	1,300,545		30,057		14,124,231
Zone 13	3,008,331	3,534,201	810,578	12,865		7,365,975
Zone 14	308,157	8,026				316,183
	\$ 60,278,147	\$ 24,222,613	\$ 820,528	\$ 449,966	\$ -	\$ 85,771,254
Contract Sales		355,458				355,458
Third Party Sales						
Southdown Homes				\$	121,322	121,322
Foster Twp					170,172	170,172
Dennison					36,540	36,540
Upper Providence					581,784	581,784
Elwyn					105,594	105,594
Penn Lake					87,870	87,870
East Side					76,292	76,292
Total Third Party Revenues	\$ -	\$ -	\$ -	\$ -	\$ 1,179,574	\$ 1,179,574
Other Operating Revenues						141,576
Total @ Proposed Rate	\$ 60,278,147	\$ 24,578,071	\$ 820,528	\$ 449,966	\$ 1,179,574	\$ 87,447,862

AQUA PENNSYLVANIA, INC.
WASTEWATER WITHOUT ACQUISITIONS
SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PRESENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023, 2024 AND 2025

(1) Customer Classification	(2) Revenues, Per Books Present Rates 12/31/2023(a)		(3) Other Revenue Adjustments		(4) 12/31/2023 Bill Analysis Revenues, Present Rates		(5) Other Adjustment to Revenue FTY and FPFTY		(6) 12/31/2024 Bill Analysis Revenues, Present Rates		(7) Other Adjustment to Revenue FTY and FPFTY		(8) 12/31/2025 Bill Analysis Revenues, Present Rates		(9) Add Back Annualized DSIC Revenue		(10)=(8)+(9) Total Pro Forma Revenue Present Rates	
	METERED SALES																	
Residential	\$ 39,381,606	\$ 42,845	\$ 39,424,451	\$ (417,912)	\$ 39,006,539	\$ (138,644)	\$ 38,867,894	\$ 521,046	\$ 39,388,940			\$ 39,388,940		\$ 521,046	\$ 39,388,940		\$ 39,388,940	
Commercial	16,190,901	(56,554)	16,134,347	(27,177)	16,107,170	-	16,107,170	-	16,107,170			16,323,006		215,836	16,323,006		16,323,006	
Industrial	6,914	0	6,914	-	6,914	-	6,914	-	6,914			7,007		93	7,007		7,007	
Public Authority	346,227	1,532	347,759	-	347,759	-	347,759	-	347,759			352,419		4,660	352,419		352,419	
Third Party/Bulk Sales	1,181,248	(1,674)	1,179,574	-	1,179,574	-	1,179,574	-	1,179,574			1,179,574		-	1,179,574		1,179,574	
Total Sales Related to Wastewater	\$ 57,106,895	\$ (13,850)	\$ 57,093,045	\$ (445,069)	\$ 56,647,956	\$ (138,644)	\$ 56,509,311	\$ 741,635	\$ 57,250,946			\$ 57,250,946		\$ 741,635	\$ 57,250,946		\$ 57,250,946	
Contract Revenues	335,118	(64)	335,054	20,404	355,458		355,458		355,458			355,458			355,458		355,458	
Other Operating Revenues	76,200	-	76,200	-	76,200		76,200		76,200			76,200			76,200		76,200	
Total Wastewater Revenue	\$ 57,518,213	\$ (13,915)	\$ 57,504,298	\$ (424,665)	\$ 57,079,613	\$ (138,644)	\$ 56,940,969	\$ 741,635	\$ 57,682,604			\$ 57,682,604		\$ 741,635	\$ 57,682,604		\$ 57,682,604	

(a) Excludes DSIC and Unbilled Revenue.

AQUA PENNSYLVANIA INC.
SUMMARY OF APPLICATION OF PRO FORMA REVENUE UNDER PRESENT RATES
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2025

Rate Zone	Residential	Commercial	Industrial	Public Authority	Contract	Total
Present Rate Application - ProForma as of December 31, 2025						
Zone 1	\$ 4,160,675	\$ 2,180,872	\$ 1,217	\$ 188,531		\$ 6,531,295
Zone 1A	2,117,150	1,651,218				3,768,368
Zone 2	1,759,757	647,299		3,754		2,410,810
Zone 3	3,974,202	366,322				4,340,524
Zone 4	4,030,485	1,009,158				5,039,643
Zone 5	1,068,313	148,536				1,216,849
Zone 6	1,043,890	10,086				1,053,976
Zone 7	4,948,481	2,644,581		29,944		7,623,006
Zone 8	1,489,486	431,700		9,153		1,930,339
Zone 9	7,216,201	4,664,905	5,697	104,435		11,991,238
Zone 10	3,482,860	1,329,774				4,812,634
Zone 11	3,362,541	1,020,311		11,942		4,394,794
Zone 12	9,759,106	1,740,691		55,889		11,555,686
Zone 13	1,442,838	1,706,051	366,251	2,708		3,517,848
Zone 14	213,855	2,408				216,263
	\$ 50,069,838	\$ 19,553,912	\$ 373,165	\$ 406,356	\$ -	\$ 70,403,271
Contract Sales		355,458				355,458
Third Party Sales						
Southdown Homes						
Foster Twp					\$ 121,322	\$ 121,322
Dennison					170,172	170,172
Upper Providence					36,540	36,540
Elwyn					581,784	581,784
Penn Lake					105,594	105,594
East Side					87,870	87,870
Total Third Party Revenues					76,292	76,292
	\$ -	\$ -	\$ -	\$ -	\$ 1,179,574	\$ 1,179,574
DSIC Revenue	521,046	215,836	93	4,660	-	741,635
Other Operating Revenues						141,576
Total @ Present Rate	\$ 50,590,884	\$ 20,125,206	\$ 373,258	\$ 411,016	\$ 1,179,574	\$ 72,821,514

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 1 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Bill Analysis Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Pro Forma Revenues	12/31/2025 Pro Forma Revenues	12/31/2025 Pro Forma Revenues	12/31/2025 Pro Forma w/ DSC @ Present Rate	12/31/2025 Pro Forma @ Proposed Rate	% Percent Change
Residential	1,449,087	49,227	\$ 4,131,011	1,486,231	51,003	\$ 4,143,936	1,513,963	52,329	\$ 4,160,675	\$ 55,755	\$ 4,216,430	\$	\$ 4,104,558	-2.65%
Commercial	1,182,227	5,272	2,180,872	1,182,227	5,272	2,180,872	1,182,227	5,272	2,180,872	29,222	2,210,094		2,163,650	-2.10%
Industrial	559	12	1,217	559	12	1,217	559	12	1,217	17	1,234		1,213	-1.70%
Public	91,170	373	188,531	91,170	373	188,531	91,170	373	188,531	2,525	191,056		187,816	-1.70%
Total Rate Zone 1	2,723,043	54,883	\$ 6,501,631	2,760,187	56,659	\$ 6,514,556	2,787,919	57,985	\$ 6,531,295	\$ 87,519	\$ 6,618,814	\$	\$ 6,457,217	-2.44%

Rate Zone 1 - Residential	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Pro Forma Revenues	12/31/2025 Pro Forma Revenues	12/31/2025 Pro Forma Revenues	12/31/2025 Pro Forma w/ DSC @ Present Rate	Proposed Rate	12/31/2025 Pro Forma @ Proposed Rate	% Percent Change
Customer Charge	19,919	\$ 48.20	\$ 960,081	20,160	\$ 48.20	\$ 971,721	20,872	\$ 48.20	\$ 1,006,020	\$ 13,481	\$ 1,019,501	\$	\$ 47.64	\$ 994,331	-2.47%
5/8 - Meter	80	72.30	5,813	80	72.30	5,813	80	72.30	5,813	78	5,891		71.46	5,745	-2.48%
3/4 - Meter	324	120.50	39,054	324	120.50	39,054	324	120.50	39,054	523	39,577		119.10	38,600	-2.47%
1 - Meter	96	241.00	23,136	96	241.00	23,136	96	241.00	23,136	310	23,446		238.20	22,867	-2.47%
1 1/2 - Meter	12	385.60	4,627	12	385.60	4,627	12	385.60	4,627	62	4,689		381.12	4,573	-2.47%
2 - Meter	-	723.00	-	-	723.00	-	-	723.00	-	-	-		714.60	-	0.00%
3 - Meter	-	1,205.00	-	-	1,205.00	-	-	1,205.00	-	-	-		1,191.00	-	0.00%
4 - Meter	-	2,410.00	-	-	2,410.00	-	-	2,410.00	-	-	-		2,382.00	-	0.00%
6 - Meter	-	3,856.00	-	-	3,856.00	-	-	3,856.00	-	-	-		3,811.20	-	0.00%
8 - Meter	20,431	\$	1,032,711	20,673	\$	\$1,044,351	21,384	\$	\$1,078,850	\$14,454	\$1,093,104		\$	\$1,066,116	0.00%
Subtotal	28,732	\$ 48.20	\$ 1,384,863	28,940	\$ 48.20	\$ 1,394,913	29,555	\$ 48.20	\$ 1,424,528	\$ 19,089	\$ 1,443,617		\$ 47.64	\$ 1,407,978	-2.47%
EDU	12	48.20	578	12	48.20	578	12	48.20	578	8	586		47.64	572	-2.39%
N	24	48.20	1,157	24	48.20	1,157	24	48.20	1,157	16	1,173		47.64	1,143	-2.56%
O	28,768	\$	1,386,598	28,976	\$	\$1,396,648	29,591	\$	\$ 1,426,263	\$ 19,113	\$ 1,445,376		\$	\$ 1,409,693	-2.56%
Unmetered Customers	28	\$ 95.47	\$ 2,664	28	\$ 95.47	\$ 2,664	28	\$ 95.47	\$ 2,664	\$ 36	\$ 2,700		\$ 92.85	\$ 2,590	-4.07%
Usage (in 100 Gallons)	1,449,087	\$ 1,181.7	\$ 1,712,386	1,458,499	\$ 1,181.7	\$ 1,723,508	1,486,231	\$ 1,181.7	\$ 1,756,279	\$ 23,534	\$ 1,779,813		\$ 1,168.1	\$ 1,736,066	-2.46%
All Usage															
Low Income:															
Low Income Discount Tier 1			(\$2,177)			(\$69,928)			(\$116,547)	(\$1,562)	(\$118,109)		\$	(\$119,843)	1.47%
Low Income Discount Tier 2			(833)			(\$30,956)			(51,660)	(692)	(52,352)			(53,067)	1.37%
Low Income Discount Tier 3			(337)			(\$18,956)			(31,659)	(424)	(32,083)			(32,561)	1.49%
RZ 1 Residential Bill Analysis Revenues			\$ 4,131,011			\$ 4,131,011									
Adjustment (1):															
5/8 - Meter	241	\$ 48.20	\$ 11,640	241	\$ 48.20	\$ 11,640	241	\$ 48.20	\$ 11,640	\$ 460	\$ 11,640		\$ 47.64	\$ 10,900	-2.47%
EDU	209	48.20	10,050	209	48.20	10,050	209	48.20	10,050	397	10,050		47.64	9,900	-2.47%
All Usage	9,411	\$ 1,181.7	\$ 11,122	9,411	\$ 1,181.7	\$ 11,122	9,411	\$ 1,181.7	\$ 11,122	\$ 499	\$ 11,122		\$ 11,681	\$ 10,900	-2.46%
RZ 1 Residential Usage	1,458,499			1,486,231			1,513,963								
RZ 1 Residential Annualized/Proforma Revenues			\$ 4,163,823			\$ 4,163,823			\$ 4,160,675	\$ 55,755	\$ 4,216,430		\$	\$ 4,104,558	-2.65%

Note (1) Adjustment to account for the growth (loss) in customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 1 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023	12/31/2024	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	% Percent Change	
	Billing Determinants	Current Rate	Bill Analysis Revenue	12/31/2024 Billing Determinants	Current Rate	Annualized Revenue	12/31/2024 Billing Determinants	Current Rate	12/31/2025 Pro Forma Revenues	Pro Forma w/ DSC @ Present Rate	Proposed Rate @ Proposed Rate	% Percent Change
Rate Zone 1 - Commercial												
Customer Charge												
5/8 - Meter	2,737	\$ 47.35	\$ 129,611	2,737	\$ 47.35	\$ 129,611	2,737	\$ 47.35	\$ 129,611	\$ 1,737	\$ 47.64	-0.72%
3/4 - Meter	48	71.03	3,424	48	71.03	3,424	48	71.03	3,424	46	71.46	-0.75%
1 - Meter	588	118.38	69,655	588	118.38	69,655	588	118.38	69,655	933	119.10	-0.72%
1 1/2 - Meter	355	236.75	84,141	355	236.75	84,141	355	236.75	84,141	1,127	238.20	-0.72%
2 - Meter	204	378.80	77,275	204	378.80	77,275	204	378.80	77,275	1,035	381.12	-0.72%
3 - Meter	108	710.25	76,778	108	710.25	76,778	108	710.25	76,778	1,029	714.60	-0.72%
4 - Meter	48	1,183.75	56,820	48	1,183.75	56,820	48	1,183.75	56,820	761	1,191.00	-0.72%
6 - Meter	-	2,367.50	-	-	2,367.50	-	-	2,367.50	-	-	2,382.00	0.00%
8 - Meter	-	3,788.00	-	-	3,788.00	-	-	3,788.00	-	-	3,811.20	0.00%
Subtotal	4,089		\$497,704	4,089		\$497,704	4,089		\$497,704	\$6,668	\$500,747	
Charge by Number of EDUs												
EDU	1,122	\$ 47.35	\$ 53,131	1,122	\$ 47.35	\$ 53,131	1,122	\$ 47.35	\$ 53,131	712	\$ 47.64	-0.72%
Subtotal	1,122		\$53,131	1,122		\$53,131	1,122		\$53,131	712	\$53,457	-0.72%
Unmetered Customers	60	\$ 93.78	\$ 5,627	60	\$ 93.78	\$ 5,627	60	\$ 93.78	\$ 5,627	75	\$ 92.04	-3.14%
Unmetered Apartment Complex	12	20,350.26	244,203	12	20,350.26	244,203	12	20,350.26	244,203	3,272	19,973.63	-3.15%
Unmetered Daycare	12	656.46	7,878	12	656.46	7,878	12	656.46	7,878	106	644.31	-3.16%
Subtotal	84		\$257,708	84		\$257,708	84		\$257,708	\$3,453	\$252,939	
Usage (in 100 Gallons)												
All Usage	1,182,227	\$1,1608	\$1,372,329	1,182,227	\$1,1608	\$1,372,329	1,182,227	\$1,1608	\$1,372,329	\$18,389	\$1,1474	-2.46%
RZ 1 Commercial Usage	1,182,227			1,182,227			1,182,227					
RZ 1 Commercial Revenues			\$2,180,872			\$2,180,872			\$2,180,872	\$29,222	\$2,163,630	-2.10%

	12/31/2023	12/31/2024	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	% Percent Change
	Billing Determinants	Current Rate	Bill Analysis Revenue	12/31/2024 Billing Determinants	Current Rate	Annualized Revenue	12/31/2024 Billing Determinants	Current Rate	12/31/2025 Pro Forma Revenues	Pro Forma w/ DSC @ Present Rate	Proposed Rate @ Proposed Rate	% Percent Change
Rate Zone 1 - Industrial												
Customer Charge												
5/8 - Meter	12	\$ 47.35	\$568	12	\$ 47.35	\$568	12	\$ 47.35	\$568	\$8	\$47.64	-0.69%
3/4 - Meter	-	71.03	0	-	71.03	0	-	71.03	0	-	71.46	0.00%
1 - Meter	-	118.38	0	-	118.38	0	-	118.38	0	-	119.10	0.00%
1 1/2 - Meter	-	236.75	0	-	236.75	0	-	236.75	0	-	238.20	0.00%
2 - Meter	-	378.80	0	-	378.80	0	-	378.80	0	-	381.12	0.00%
3 - Meter	-	710.25	0	-	710.25	0	-	710.25	0	-	714.60	0.00%
4 - Meter	-	1,183.75	0	-	1,183.75	0	-	1,183.75	0	-	1,191.00	0.00%
6 - Meter	-	2,367.50	0	-	2,367.50	0	-	2,367.50	0	-	2,382.00	0.00%
8 - Meter	-	3,788.00	0	-	3,788.00	0	-	3,788.00	0	-	3,811.20	0.00%
Subtotal	12		\$568	12		\$568	12		\$568	\$8	\$572	
Unmetered Customers	-	\$ 93.78	\$-	0	\$ 93.78	\$-	0	\$ 93.78	\$-	\$-	\$92.04	0.00%
Usage (in 100 Gallons)												
All Usage	559	\$1,1608	\$649	559	\$1,1608	\$649	559	\$1,1608	\$649	\$9	\$1,1474	-2.58%
RZ 1 Industrial Usage	559			559			559					
RZ 1 Industrial Revenues			\$1,217			\$1,217			\$1,217	\$17	\$1,213	-1.70%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
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RATE ZONE 1 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Rate Zone 1 - Public	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	12/31/2023 Bill Analysis Revenue	Billing Determinants	Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Current Rate	12/31/2025 Pro Forma Revenues	12/31/2025 Pro Forma Revenues	12/31/2025 Pro Forma @ Present Rate	
Customer Charge											
5/8 - Meter	157	\$ 47.35	\$ 7,415	157	\$ 47.35	\$ 7,415	\$ 47.35	\$ 7,415	\$ 99	\$ 7,514	-0.72%
3/4 - Meter	12	71.03	852	12	71.03	852	71.03	852	11	863	-0.58%
1 - Meter	96	118.38	11,364	96	118.38	11,364	118.38	11,364	152	11,516	-0.71%
1 1/2 - Meter	36	236.75	8,523	36	236.75	8,523	236.75	8,523	114	8,637	-0.72%
2 - Meter	24	378.80	9,091	24	378.80	9,091	378.80	9,091	122	9,213	-0.72%
3 - Meter	24	710.25	17,046	24	710.25	17,046	710.25	17,046	228	17,274	-0.72%
4 - Meter	24	1,183.75	28,410	24	1,183.75	28,410	1,183.75	28,410	381	28,791	-0.72%
6 - Meter	-	2,367.50	-	0	2,367.50	-	2,367.50	-	-	-	0.00%
8 - Meter	-	3,788.00	-	0	3,788.00	-	3,788.00	-	-	-	0.00%
Subtotal	373		\$82,701	373		\$82,701	\$82,701	\$82,701	\$1,107	\$83,808	
Unmetered Customers	-	\$ 93.78	\$0	0	\$ 93.78	\$0	\$ 93.78	\$ -	\$ -	\$ -	0.00%
Usage (in 100 Gallons)											
All Usage	91,170	\$ 1.1608	\$105,830	91,170	\$ 1.1608	\$ 105,830	\$ 1.1608	\$ 105,830	1,418	\$ 107,248	-2.46%
RZ 1 Public Usage	91,170			91,170							
RZ 1 Public Revenues			\$188,531			\$188,531		\$188,531	\$2,525	\$191,056	-1.70%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 1A - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Pro Forma Revenues	Pro Forma w/ DSIC @ Present Rate	Proposed Rate	Proforma @ Proposed Rate	
Residential	707,077	27,104	743,806	27,350	746,614	27,506	\$ 2,117,150	\$ 2,145,521	\$ 47.64	\$ 2,087,940	-2.68%
Commercial	1,239,728	820	1,239,728	820	1,239,728	820	\$ 1,651,218	\$ 1,673,344	\$ 47.64	\$ 1,635,795	-2.44%
Total Rate Zone 1A	1,946,805	27,924	1,983,534	28,170	1,986,342	28,326	\$ 3,768,368	\$ 3,818,865	\$ 47.64	\$ 3,723,735	-2.49%
Rate Zone 1A - Residential											
Customer Charge											
5/8 - Meter	25,909	\$ 48.20	26,832	\$ 48.20	26,988	\$ 48.20	\$ 1,300,817	\$ 1,318,248	\$ 47.64	\$ 1,285,704	-2.47%
3/4 - Meter	12	48.20	12	48.20	12	48.20	578	586	47.64	572	-2.39%
1 - Meter	24	48.20	24	48.20	24	48.20	1,157	1,173	47.64	1,143	-2.56%
1 1/2 - Meter	-	96.40	-	96.40	-	96.40	-	-	95.28	-	0.00%
2 - Meter	-	154.24	-	154.24	-	154.24	-	-	152.45	-	0.00%
3 - Meter	-	289.20	-	289.20	-	289.20	-	-	285.84	-	0.00%
4 - Meter	-	482.00	-	482.00	-	482.00	-	-	476.40	-	0.00%
6 - Meter	-	777.42	-	777.42	-	777.42	-	-	768.39	-	0.00%
8 - Meter	-	-	-	-	-	-	-	-	-	-	0.00%
Subtotal	25,945	\$ 1,250,558	26,868	\$ 1,295,033	27,024	\$ 1,302,552	\$ 17,491	\$ 17,491	\$ 92.85	\$ 30,230	-4.04%
Unmetered Customers	1,158	\$ 95.47	326	\$ 95.47	326	\$ 95.47	\$ 31,085	\$ 31,502	\$ 92.85	\$ 30,230	-4.04%
Usage (in 100 Gallons)	707,077	\$ 1,181.7	740,998	\$ 1,181.7	743,806	\$ 1,181.7	\$ 878,956	\$ 890,734	\$ 11.681	\$ 868,840	-2.46%
All Usage	707,077	\$ 1,181.7	740,998	\$ 1,181.7	743,806	\$ 1,181.7	\$ 878,956	\$ 890,734	\$ 11.681	\$ 868,840	-2.46%
Low Income:											
Low Income Discount Tier 1	(833)	\$ 95.47	(833)	\$ 95.47	(833)	\$ 95.47	\$ (61,975)	\$ (62,805)	\$ (830)	\$ (63,728)	1.47%
Low Income Discount Tier 2	833	\$ 48.20	833	\$ 48.20	833	\$ 48.20	\$ (27,471)	\$ (27,839)	\$ (368)	\$ (28,219)	1.37%
Low Income Discount Tier 3	32,301	\$ 1,181.7	32,301	\$ 1,181.7	32,301	\$ 1,181.7	\$ (16,835)	\$ (17,061)	\$ (226)	\$ (17,314)	1.48%
RZ 1A Residential Bill Analysis Revenues											
Adjustment (1):											
Unmetered Rate	(833)	\$ 95.47	(833)	\$ 95.47	(833)	\$ 95.47	\$ (79,498)	\$ (79,498)			
5/8 - Meter	833	\$ 48.20	833	\$ 48.20	833	\$ 48.20	\$ 40,136	\$ 40,136			
All Usage	32,301	\$ 1,181.7	32,301	\$ 1,181.7	32,301	\$ 1,181.7	\$ 38,170	\$ 38,170			
Adjustment (2):											
5/8 - Meter	90	\$ 48.20	156	\$ 48.20	156	\$ 48.20	\$ 7,519	\$ 7,620	\$ 47.64	\$ 7,432	-2.47%
All Usage	1,620	\$ 1,181.7	2,808	\$ 1,181.7	2,808	\$ 1,181.7	\$ 3,318	\$ 3,362	\$ 11.681	\$ 11,681	-2.44%
RZ 1A Residential Usage	708,697		743,806		746,614						
RZ 1A Residential Annualized/Proforma Revenues											
											\$ 2,087,940
											\$ 2,087,940
											\$ 2,087,940

Note (1) Adjustment for change of flat rate to metered customers.
Note (2) Adjustment to account for the growth (loss) in customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 1A - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		12/31/2025		
	Billing Determinants	Current Rate	12/31/2023 Bill Analysis Revenue	Billing Determinants	Current Rate	12/31/2024 Annualized Revenue	Billing Determinants	Current Rate	12/31/2025 Pro Forma Revenues	Proforma DSIC Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate	Proposed Rate	% Percent Change
Rate Zone 1A - Commercial													
Customer Charge													
5/8 - Meter	221	\$ 47.35	\$ 10,460	221	\$ 47.35	\$ 10,460	221	\$ 47.35	\$ 10,460	\$ 140	\$ 10,600	\$ 47.64	-0.72%
3/4 - Meter	-	47.35	-	-	47.35	-	-	47.35	-	-	-	47.64	0.00%
1 - Meter	36	47.35	1,705	36	47.35	1,705	36	47.35	1,705	23	1,728	47.64	-0.75%
1 1/2 - Meter	-	94.70	-	-	94.70	-	-	94.70	-	-	-	95.28	0.00%
2 - Meter	227	151.52	34,365	227	151.52	34,365	227	151.52	34,365	460	34,825	152.45	-0.72%
3 - Meter	36	284.10	10,228	36	284.10	10,228	36	284.10	10,228	137	10,365	285.84	-0.72%
4 - Meter	144	473.50	68,326	144	473.50	68,326	144	473.50	68,326	916	69,242	476.40	-0.72%
6 - Meter	108	763.71	82,557	108	763.71	82,557	108	763.71	82,557	1,106	83,663	768.39	-0.72%
8 - Meter	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Subtotal	772	-	\$207,641	772	-	\$ 207,641	772	-	\$ 207,641	\$ 2,782	\$ 210,423	\$ -	-0.72%
Unmetered Customers	48	\$ 93.78	\$ 4,501	48	\$ 93.78	\$ 4,501	48	\$ 93.78	\$ 4,501	\$ 60	\$ 4,561	\$ 92.04	-3.14%
Usage (in 100 Gallons)													
All Usage	1,239,728	\$1,1608	\$ 1,439,076	1,239,728	\$1,1608	\$ 1,439,076	1,239,728	\$1,1608	\$ 1,439,076	\$ 19,284	\$ 1,458,360	\$1,1474	-2.46%
RZ 1A Commercial Usage	1,239,728			1,239,728			1,239,728						
RZ 1A Commercial Revenues													
			\$ 1,651,218			\$ 1,651,218			\$ 1,651,218	\$ 22,126	\$ 1,673,344	\$ -	-2.24%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 2 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Pro Forma Revenues	Pro Forma DSC Revenues	Pro Forma w/ DSC @ Present Rate	Pro Forma @ Proposed Rate	
Residential	365,148	20,920	484,771	21,364	489,001	21,646	\$ 1,791,665	\$ 23,581	\$ 1,783,338	\$ 1,760,110	-1.30%
Commercial	237,520	4,830	237,520	4,830	237,520	4,830	\$ 647,299	\$ 8,674	\$ 655,973	\$ 647,299	-1.32%
Public	370	60	370	60	370	60	\$ 3,754	\$ 50	\$ 3,804	\$ 3,754	-1.31%
Total Rate Zone 2	603,038	25,810	722,661	26,254	726,891	26,536	\$ 2,442,718	\$ 32,305	\$ 2,443,115	\$ 2,411,163	-1.31%

Rate Zone 2 - Residential	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Pro Forma DSC Revenues	Pro Forma w/ DSC @ Present Rate	Pro Forma @ Proposed Rate		
Charge by Number of EDUs	13,250	\$ 55.93	19,639	\$ 55.93	19,921	\$ 55.93	\$ 14,930	\$ 1,129,091	\$ 1,114,161	-1.32%	
EDU											
Subtotal	13,250	\$ 741,056	19,639	\$ 1,098,389	19,921	\$ 1,098,389	\$ 14,930	\$ 1,129,091	\$ 1,114,161	-1.32%	
Unmetered Customers	7,670	\$ 101.80	1,443	\$ 101.80	1,443	\$ 101.80	\$ 1,969	\$ 148,894	\$ 146,925	-1.32%	
Usage (in 100 Gallons)	365,148	\$ 1,2585	480,541	\$ 1,2585	484,771	\$ 1,2585	\$ 8,175	\$ 618,259	\$ 610,084	-1.32%	
All Usage											
Low Income:											
Low Income Discount Tier 1											
Low Income Discount Tier 2											
Low Income Discount Tier 3											
RZ 2 Residential Bill Analysis Revenues		\$ 1,981,421									
Adjustment (1):											
Unmetered Rate	(6,227)	\$ 101.80									
EDU	6,227	\$ 55.93									
All Usage	112,963	\$ 1,2585									
Adjustment (2):											
5/8 - Meter	162	\$ 55.93	282	\$ 55.93	282	\$ 55.93	\$ 211	\$ 15,983	\$ 15,772	-1.32%	
All Usage	2,430	\$ 1,2585	4,230	\$ 1,2585	4,230	\$ 1,2585	\$ 71	\$ 5,394	\$ 5,323	-1.32%	
RZ 2 Residential Usage	480,541		484,771		489,001						
RZ 2 Residential Annualized/Proforma Revenues		\$ 1,850,074					\$ 1,759,757	\$ 23,581	\$ 1,783,338	\$ 1,760,110	-1.30%

Note (1) Adjustment for change of flat rate to metered customers.
Note (2) Adjustment to account for the growth (loss) in customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 3 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023		12/31/2023		12/31/2023		12/31/2024		12/31/2024		12/31/2025		12/31/2025		12/31/2025		
	Usage (in 100 Gallons)	Number of Bills	Bill Analysis Revenues	Usage (in 100 Gallons)	Number of Bills	Proforma Revenues	Usage (in 100 Gallons)	Number of Bills	Proforma Revenues	Usage (in 100 Gallons)	Number of Bills	Proforma Revenues	Usage (in 100 Gallons)	Number of Bills	Proforma Revenues	Proforma w/ DSC @ Present Rate	% Percent Change
Residential	754,932	39,646	\$ 4,127,521	1,151,745	40,552	\$ 3,994,648	1,161,915	41,230	\$ 3,974,202	1,232,275	44,702	\$ 4,340,524	1,232,275	44,702	\$ 4,340,524	\$ 4,398,688	-1.58%
Commercial	70,360	3,472	382,048	70,360	3,472	366,322	70,360	3,472	366,322	70,360	3,472	366,322	70,360	3,472	366,322	371,231	-1.32%
Total Rate Zone 3	825,292	43,118	\$ 4,509,569	1,222,105	44,024	\$ 4,360,970	1,232,275	44,702	\$ 4,340,524	1,232,275	44,702	\$ 4,340,524	1,232,275	44,702	\$ 4,340,524	\$ 4,398,688	-1.56%
Rate Zone 3 - Residential																	
Charge by Number of EDUs																	
EDU*																	
Subtotal	27,917	\$ 66.37	\$ 1,852,871	39,718	\$ 66.37	\$ 2,636,084	40,396	\$ 66.37	\$ 2,681,083	40,396	\$ 66.37	\$ 2,681,083	40,396	\$ 66.37	\$ 2,681,083	\$ 2,717,010	-1.32%
Unmetered Customers	11,729	\$ 115.00	\$ 1,348,801	156	\$ 115.00	\$ 17,940	156	\$ 115.00	\$ 17,940	156	\$ 115.00	\$ 17,940	156	\$ 115.00	\$ 17,940	\$ 18,180	-1.32%
Usage (in 100 Gallons)	754,932	\$ 1.2264	\$ 925,849	1,141,575	\$ 1.2264	\$ 1,400,028	1,151,745	\$ 1.2264	\$ 1,412,500	1,151,745	\$ 1.2264	\$ 1,412,500	1,151,745	\$ 1.2264	\$ 1,412,500	\$ 1,431,428	-1.32%
All Usage																	
Low Income:																	
Low Income Discount Tier 1																	
Low Income Discount Tier 2																	
Low Income Discount Tier 3																	
RZ 3 Residential Bill Analysis Revenues																	
Adjustment (1):																	
Unmetered Rate	(11,573)	115.00000	(\$1,330,861)														
EDU	11,573	66.37000	768,080														
All Usage	383,223	1.22640	469,985														
Adjustment (2):																	
5/8 - Meter	228	\$ 66.37	\$15,132	678	\$ 66.37	\$44,999	678	\$ 66.37	\$44,999	678	\$ 66.37	\$44,999	678	\$ 66.37	\$44,999	\$ 45,602	4.09%
All Usage	3,420	\$ 1.2264	4,194	10,170	\$ 1.2264	12,472	10,170	\$ 1.2264	12,472	10,170	\$ 1.2264	12,472	10,170	\$ 1.2264	12,472	\$ 12,639	3.86%
RZ 3 Residential Usage	1,141,575			1,161,915			1,161,915			1,161,915			1,161,915			\$ 1,161,915	3.84%
RZ 3 Residential Annualized/Proforma Revenues																	
			\$ 4,054,051			\$ 3,994,648			\$ 3,974,202			\$ 3,974,202			\$ 3,974,202	\$ 4,027,457	-1.58%

Note (1) Adjustment for change of flat rate to metered customers.
Note (2) Adjustment to account for the growth (loss) in customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 3 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Rate Zone 3 - Commercial	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Pro Forma Revenues	Pro Forma DSC Revenues	Proposed Rate	Proforma @ Proposed Rate	
Charge by Number of EDUs	1,452	\$ 65.20	2,318	\$ 65.20	2,318	\$ 65.20	\$ 151,127	\$ 2,025	\$ 65.20	\$ 151,127	-1.32%
EDU*	1,452	\$ 94,670	2,318	\$ 151,127	2,318	\$ 151,127	\$ 151,127	\$ 2,025	\$ 151,127	\$ 151,127	-1.32%
Subtotal		\$94,670		\$ 151,127		\$ 151,127		\$ 2,025		\$ 151,127	
Unmetered Customers	2,020	\$ 113.00	1,154	\$ 113.00	1,154	\$ 113.00	\$ 130,425	\$ 1,748	\$ 113.00	\$ 130,425	-1.32%
Usage (in 100 Gallons)											
All Usage	49,060	\$1,2048	70,360	\$1,2048	70,360	\$1,2048	\$84,770	\$ 1,136	\$1,2048	\$ 84,770	-1.32%
Adjustment (1):											
Unmetered Rate	(866)										
EDU	866										
All Usage	21,300										
RZ 3 Commercial Usage	70,360		70,360		70,360						
RZ 3 Commercial Revenues		\$ 382,048		\$ 366,322		\$ 366,322		\$ 4,909		\$ 366,322	-1.32%

Note (1) Adjustment for change of flat rate to metered customers.
*Billing determinants includes Stony Creek - Whitehall Estates customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 4 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Proforma Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Residential	259,669	31,496	4,209,160	276,469	32,564	4,104,783	293,269	33,236	4,030,485	54,008	4,076,688	-0.19%
Commercial	74,429	7,486	1,009,158	74,429	7,486	1,009,158	74,429	7,486	1,009,158	13,522	1,029,464	0.66%
Total Rate Zone 4	334,098	38,983	5,218,318	350,898	40,051	5,113,941	367,698	40,723	5,039,643	67,530	5,106,152	-0.02%

Rate Zone 4 - Residential	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate	12/31/2025 Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Charge by Number of EDUs													
EDU	6,513	\$ 86.12	\$ 560,865	6,909	\$ 86.12	\$ 594,969	7,581	\$86.12	\$ 652,841	\$ 8,748	\$ 86.12	\$ 652,841	-1.32%
Subtotal			\$ 560,865			\$ 594,969			\$ 652,841	\$ 8,748		\$ 652,841	-1.32%
Unmetered Customers	24,984	\$ 133.35	\$ 3,331,563	24,984	\$ 133.35	\$ 3,331,563	24,984	\$ 133.35	\$ 3,331,563	\$ 44,643	\$ 135.20	\$ 3,377,670	0.04%
Usage (in 100 Gallons)	249,769	\$ 1,2681	\$ 316,732	259,669	\$ 1,2681	\$ 329,286	276,469	\$ 1,2681	\$ 350,590	\$ 4,698	\$ 1,2681	\$ 350,590	-1.32%
All Usage													
Low Income:													
Low Income Discount Tier 1													
Low Income Discount Tier 2	396	\$ 86.12	\$ 34,104	672	\$ 86.12	\$ 57,873	672	\$ 86.12	\$ 57,873	\$ (2,867)	\$ 86.12	\$ 57,873	-1.35%
Low Income Discount Tier 3	9,900	\$ 1,2681	\$ 12,554	16,800	\$ 1,2681	\$ 21,304	16,800	\$ 1,2681	\$ 21,304	\$ (1,304)	\$ 1,2681	\$ 21,304	-1.34%
All Usage													
RZ 4 Residential Usage	259,669			276,469			293,269						
RZ 4 Residential Annualized/Proforma Revenues			4,209,160			4,104,783			4,030,485	54,008		4,076,688	-0.19%

Rate Zone 4 - Commercial	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate	12/31/2025 Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Charge by Number of EDUs													
EDU	1,385	\$ 84.60	\$ 117,196	1,385	\$ 84.60	\$ 117,196	1,385	\$ 84.60	\$ 117,196	\$ 1,570	\$ 84.60	\$ 117,196	-1.00%
Subtotal			\$ 117,196			\$ 117,196			\$ 117,196	\$ 1,570		\$ 117,196	-1.00%
Unmetered Customers	6,101	\$ 131.00	\$ 799,244	6,101	\$ 131.00	\$ 799,244	6,101	\$ 131.00	\$ 799,244	\$ 10,710	\$ 134.33	\$ 819,552	1.00%
Usage (in 100 Gallons)	74,429	\$ 1,2457	\$ 92,718	74,429	\$ 1,2457	\$ 92,718	74,429	\$ 1,2457	\$ 92,718	\$ 1,242	\$ 1,2457	\$ 92,716	-1.00%
All Usage													
RZ 4 Commercial Usage	74,429			74,429			74,429						
RZ 4 Commercial Revenues			1,009,158			1,009,158			1,009,158	13,522		1,029,464	1.00%

Rate Zone 4 - Commercial	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate	12/31/2025 Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Charge by Number of EDUs													
EDU	1,385	\$ 84.60	\$ 117,196	1,385	\$ 84.60	\$ 117,196	1,385	\$ 84.60	\$ 117,196	\$ 1,570	\$ 84.60	\$ 117,196	-1.00%
Subtotal			\$ 117,196			\$ 117,196			\$ 117,196	\$ 1,570		\$ 117,196	-1.00%
Unmetered Customers	6,101	\$ 131.00	\$ 799,244	6,101	\$ 131.00	\$ 799,244	6,101	\$ 131.00	\$ 799,244	\$ 10,710	\$ 134.33	\$ 819,552	1.00%
Usage (in 100 Gallons)	74,429	\$ 1,2457	\$ 92,718	74,429	\$ 1,2457	\$ 92,718	74,429	\$ 1,2457	\$ 92,718	\$ 1,242	\$ 1,2457	\$ 92,716	-1.00%
All Usage													
RZ 4 Commercial Usage	74,429			74,429			74,429						
RZ 4 Commercial Revenues			1,009,158			1,009,158			1,009,158	13,522		1,029,464	1.00%

Note (1) Adjustment to account for the growth (loss) in customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 6 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Pro Forma Revenues	12/31/2025 Proforma Revenues w/ DSC	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Residential	213,133	16,755	\$ 1,056,960	216,193	16,959	\$ 1,049,958	217,908	17,073	\$ 1,043,890	\$ 13,988	\$ 1,031,457	-2.50%
Commercial	12,642	112	10,086	12,642	112	10,086	12,642	112	10,086	135	10,007	-2.09%
Total Rate Zone 6	225,775	16,867	\$ 1,067,046	228,835	17,071	\$ 1,060,044	230,550	17,185	\$ 1,053,976	\$ 14,123	\$ 1,041,464	-2.49%

Rate Zone 6 - Residential	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma Revenues w/ DSC	12/31/2025 Proforma @ Present Rate	% Percent Change
Charge by Number of EDUs												
EDU	16,719	\$ 59.55	\$ 995,616	16,809	\$ 59.55	\$ 1,000,976	16,923	\$ 59.55	\$ 1,007,765	\$ 13,504	\$ 1,021,269	-2.47%
Subtotal			\$ 995,616			\$ 1,000,976			\$ 1,007,765	\$ 13,504	\$ 1,021,269	-2.47%
Unmetered Customers	36	\$ 70.59	2,541	36	\$ 70.59	2,541	36	\$ 70.59	2,541	34	2,575	-2.95%
Usage (in 100 Gallons)	213,133	\$ 0.2759	\$ 58,803	214,483	\$ 0.2759	\$ 59,176	216,193	\$ 0.2759	\$ 59,648	\$ 799	\$ 60,447	-2.46%
All Usage												
Low Income:												
Low Income Discount Tier 1												
Low Income Discount Tier 2												
Low Income Discount Tier 3												
RZ 6 Residential Bill Analysis Revenues			\$ 1,056,960									
Adjustment (1):												
S/8 - Meter	90	\$ 59.55	\$ 5,360	114	\$ 59.55	\$ 6,789	114	\$ 59.55	\$ 6,789	\$ 91	\$ 6,880	-1.48%
All Usage	1,350	\$ 0.2759	372	1,710	\$ 0.2759	472	1,715	\$ 0.2759	473	6	479	-1.50%
RZ 6 Residential Usage	214,483			216,193			217,908					-1.53%
RZ 6 Residential Annualized/Proforma Revenues			\$ 1,062,692			\$ 1,049,958			\$ 1,043,890	\$ 13,988	\$ 1,031,457	-2.50%

Note (1) Adjustment to account for the growth (loss) in customers.

Rate Zone 6 - Commercial	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma Revenues w/ DSC	12/31/2025 Proforma @ Present Rate	% Percent Change
Charge by Number of EDUs												
EDU	100	\$ 58.50	\$ 5,856	100	\$ 58.50	\$ 5,856	100	\$ 58.50	\$ 5,856	\$ 78	\$ 5,934	-2.46%
Subtotal			\$ 5,856			\$ 5,856			\$ 5,856	\$ 78	\$ 5,934	-2.46%
Unmetered Customers	12	\$ 67.00	804	12	\$ 67.00	804	12	\$ 67.00	804	11	815	2.21%
Usage (in 100 Gallons)	12,642	\$ 0.2710	3,426	12,642	\$ 0.2710	\$ 3,426	12,642	\$ 0.2710	\$ 3,426	\$ 46	\$ 3,472	-2.48%
All Usage												
RZ 6 Commercial Usage	12,642			12,642			12,642					
RZ 6 Commercial Revenues			\$ 10,086			\$ 10,086			\$ 10,086	\$ 135	\$ 10,221	-2.09%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 7 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change				
	Usage (in 100 Gallons)	Number of Bills	Current Rate	Annualized Revenue	Billing Determinants	Current Rate	Pro Forma Revenues	Pro Forma Revenues w/ DSC	Proposed Rate @ Proposed Rate	% Percent Change					
Residential	2,284,019	63,909	\$ 42.13	\$ 2,452,483	58,704	\$ 42.13	\$ 2,473,211	59,628	\$ 42.13	\$ 2,512,139	\$ 33,663	\$ 2,545,802	\$ 47.64	\$ 2,840,691	11.58%
Commercial	1,613,664	28,863	\$ 56.32	\$ 2,644,581	58,704	\$ 56.32	\$ 2,644,581	59,628	\$ 56.32	\$ 2,512,139	\$ 33,663	\$ 2,545,802	\$ 92.85	\$ 2,840,691	11.58%
Public	31,271	48	\$ 29.94	\$ 29,944	31,271	\$ 29.94	\$ 29,944	31,271	\$ 29.94	\$ 29,944	\$ 402	\$ 30,346	\$ 92.85	\$ 38,168	25.78%
Total Rate Zone 7	3,928,954	92,821	\$ 75.44	\$ 7,544,771	3,952,054	\$ 94.23	\$ 7,591,542	3,975,217	\$ 95.16	\$ 7,623,006	\$ 102,150	\$ 7,725,156	\$ 93.35	\$ 9,335,573	20.85%
Rate Zone 7 - Residential															
Charge by Number of EDUs															
EDU															
Subtotal	58,212	\$ 42.13	\$ 2,452,483	\$ 2,452,483	58,704	\$ 42.13	\$ 2,473,211	59,628	\$ 42.13	\$ 2,512,139	\$ 33,663	\$ 2,545,802	\$ 47.64	\$ 2,840,691	11.58%
Unmetered Customers	5,697	\$ 61.08	\$ 347,987	\$ 347,987	5,697	\$ 61.08	\$ 347,987	5,697	\$ 61.08	\$ 347,987	\$ 4,663	\$ 352,650	\$ 92.85	\$ 528,962	50.00%
Usage (in 100 Gallons)	2,274,229	\$ 0.9101	\$ 2,069,776	\$ 2,069,776	2,284,019	\$ 0.9101	\$ 2,078,686	2,307,119	\$ 0.9101	\$ 2,099,709	\$ 28,136	\$ 2,127,845	\$ 11.68	\$ 2,694,946	26.65%
All Usage															
Low Income:															
Low Income Discount Tier 1															
Low Income Discount Tier 2															
Low Income Discount Tier 3															
RZ 7 Residential Bill Analysis Revenues			\$ 4,870,246												
Adjustment (1):															
5/8 - Meter	492	\$ 42.13	\$ 20,728	\$ 20,728	924	\$ 42.13	\$ 38,928	924	\$ 42.13	\$ 38,928	\$ 522	\$ 39,450	\$ 47.64	\$ 44,019	11.58%
All Usage	12,300	\$ 0.9101	\$ 11,194	\$ 11,194	23,100	\$ 0.9101	\$ 21,023	23,163	\$ 0.9101	\$ 21,081	\$ 282	\$ 21,363	\$ 11.68	\$ 27,057	26.65%
Adjustment (2):															
Deduct Meter Usage	(2,510)	\$ 0.9101	\$ (2,284)	\$ (2,284)	2,307,119			2,330,282							
RZ 7 Residential Usage	2,284,019														
RZ 7 Residential Annualized/Proforma Revenues			\$ 4,899,884				\$ 4,917,017				\$ 4,948,481	\$ 66,310	\$ 5,014,791	\$ 6,053,395	20.71%

Note (1) Adjustment to account for the growth (loss) in customers.
Note (2) Adjustment to account for Deduct Meter usage.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 7 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Charge by Number of EDUs	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025	
	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Pro Forma Revenues	Current Rate	Pro Forma Revenues	Pro Forma Revenues	Proposed Rate	% Percent Change
EDU	28,471	\$ 41.39	28,471	\$ 41.39	\$ 1,178,406	\$ 41.39	\$ 1,178,406	\$ 15,791	\$ 47.64	13.58%
Subtotal	28,471	\$ 1,178,406	28,471	\$ 1,178,406	\$ 1,178,406	\$ 1,178,406	\$ 15,791	\$ 1,356,349	\$ 1,356,349	13.58%
Unmetered Customers	393	\$ 60.00	393	\$ 60.00	\$ 23,560	\$ 60.00	\$ 23,560	\$ 316	\$ 92.04	51.38%
Usage (in 100 Gallons)	1,613,664	\$ 0.8940	1,613,664	\$ 0.8940	\$ 1,442,615	\$ 0.8940	\$ 1,442,615	\$ 19,331	\$ 1.1474	26.65%
All Usage	1,613,664	\$ 1,442,615	1,613,664	\$ 1,442,615	\$ 1,442,615	\$ 1,442,615	\$ 19,331	\$ 1,851,518	\$ 1,851,518	26.65%
RZ 7 Commercial Usage	1,613,664	\$ 1,442,615	1,613,664	\$ 1,442,615	\$ 1,442,615	\$ 1,442,615	\$ 19,331	\$ 1,851,518	\$ 1,851,518	26.65%
RZ 7 Commercial Revenues		\$ 2,644,581		\$ 2,644,581		\$ 2,644,581		\$ 35,438	\$ 3,244,010	21.04%

Charge by Number of EDUs	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025	
	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Pro Forma Revenues	Current Rate	Pro Forma Revenues	Pro Forma Revenues	Proposed Rate	% Percent Change
EDU	48	\$ 1.988	48	\$ 1.988	\$ 1,988	\$ 1.988	\$ 1,988	\$ 27	\$ 47.64	13.55%
Subtotal	48	\$ 1,988	48	\$ 1,988	\$ 1,988	\$ 1,988	\$ 27	\$ 2,288	\$ 2,288	13.55%
Unmetered Customers	-	\$ 60.00	0	\$ 60.00	\$ 0	\$ 60.00	\$ -	\$ 0	\$ 92.04	0.00%
Usage (in 100 Gallons)	31,271	\$ 0.8940	31,271	\$ 0.8940	\$ 27,956	\$ 0.8940	\$ 27,956	\$ 375	\$ 1.1474	26.65%
All Usage	31,271	\$ 27,956	31,271	\$ 27,956	\$ 27,956	\$ 27,956	\$ 375	\$ 35,880	\$ 35,880	26.65%
RZ 7 Public Usage	31,271	\$ 27,956	31,271	\$ 27,956	\$ 27,956	\$ 27,956	\$ 375	\$ 35,880	\$ 35,880	26.65%
RZ 7 Public Revenues		\$ 29,944		\$ 29,944		\$ 29,944		\$ 402	\$ 38,168	25.78%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 8 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Usage (in 100 Gallons)	Number of Bills	Pro Forma Revenues	Pro Forma DSC Revenues	Pro Forma w/ DSC @ Present Rate	Pro Forma @ Proposed Rate	
Residential	480,738	15,153	484,698	15,423	488,669	15,621	\$ 1,448,510	\$ 19,644	\$ 1,485,669	\$ 1,480,965	-0.32%
Commercial	360,238	406	360,238	406	360,238	406	\$ 431,700	\$ 5,785	\$ 437,485	\$ 468,075	6.99%
Public	7,101	24	7,101	24	7,101	24	\$ 9,153	\$ 123	\$ 9,276	\$ 10,121	9.11%
Other - Residential	-	228	-	228	-	228	\$ 23,461	\$ 314	\$ 23,775	\$ 22,800	-4.10%
Total Rate Zone 8	848,077	15,811	852,037	16,081	856,008	16,279	\$ 1,912,824	\$ 25,866	\$ 1,956,205	\$ 1,981,961	1.32%

Rate Zone 8 - Residential	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Pro Forma Revenues	Pro Forma DSC Revenues	Pro Forma w/ DSC @ Present Rate	Pro Forma @ Proposed Rate	
Charge by Number of EDUs	14,877	\$ 57.61	14,949	\$ 57.61	15,147	\$ 57.61	\$ 861,195	\$ 11,693	\$ 884,294	\$ 847,155	-4.20%
EDU							\$ 861,195	\$ 11,693	\$ 884,294	\$ 847,155	-4.20%
Subtotal											
Unmetered Customers	276	\$ 104.75	276	\$ 104.75	276	\$ 104.75	\$ 28,911	\$ 387	\$ 29,298	\$ 28,097	-4.10%
Usage (in 100 Gallons)	479,298	\$ 1.1737	480,738	\$ 1.1737	484,698	\$ 1.1737	\$ 562,552	\$ 7,623	\$ 576,513	\$ 609,992	5.81%
All Usage											
Low Income:											
Low Income Discount Tier 1											
Low Income Discount Tier 2											
Low Income Discount Tier 3											
RZ 8 Residential Bill Analysis Revenues							\$ 1,448,510				-0.32%
Adjustment (1):											
5/8 - Meter	72	\$ 57.61	198	\$ 57.61	198	\$ 57.61	\$ 11,407	\$ 153	\$ 11,560	\$ 11,074	-4.20%
All Usage	1,440	\$ 1.1737	3,960	\$ 1.1737	3,971	\$ 1.1737	\$ 4,648	\$ 62	\$ 4,723	\$ 4,997	5.80%
RZ 8 Residential Usage	480,738		484,698		488,669						
RZ 8 Residential Annualized/Proforma Revenues							\$ 1,458,136				-0.32%

Note (1) Adjustment to account for the growth (loss) in customers.

Rate Zone 8 - Commercial	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Billing Determinants	Current Rate	Pro Forma Revenues	Pro Forma DSC Revenues	Pro Forma w/ DSC @ Present Rate	Pro Forma @ Proposed Rate	
Charge by Number of EDUs	406	\$ 40.25	406	\$ 40.25	406	\$ 40.25	\$ 16,346	\$ 219	\$ 16,565	\$ 22,713	37.11%
EDU							\$ 16,346	\$ 219	\$ 16,565	\$ 22,713	37.11%
Subtotal											
Unmetered Customers	-	\$ 102.90	0	\$ 102.90	-	\$ 102.90	\$ -	\$ -	\$ -	\$ -	0.00%
Usage (in 100 Gallons)	360,238	\$ 1.1530	360,238	\$ 1.1530	360,238	\$ 1.1530	\$ 415,354	\$ 5,566	\$ 420,920	\$ 445,362	5.81%
All Usage											
RZ 8 Commercial Usage	360,238		360,238		360,238						
RZ 8 Commercial Revenues							\$ 431,700				6.99%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 8 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Pro Forma Revenues	12/31/2025 Proforma DSIC Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate	Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Rate Zone 8 - Public														
Charge by Number of EDUs														
EDU	24	\$ 40.25	\$ 966	24	\$ 40.25	\$ 966	24	\$ 40.25	\$ 966	\$ 13	\$ 979	\$ 55.93	\$ 1,342	37.00%
Subtotal	24		\$966	24		\$966	24		\$966	\$13	\$979		\$1,342	37.00%
Unmetered Customers														0.00%
Usage (in 100 Gallons)														
All Usage	7,101	\$1,1530	\$8,187	7,101	\$1,1530	\$8,187	7,101	\$1,1530	\$8,187	\$110	\$8,297	\$1,2363	\$8,779	6.00%
RZ 8 Public Usage	7,101			7,101			7,101							
RZ 8 Public Revenues			\$9,153			\$9,153			\$9,153	\$123	\$9,276		\$10,121	9.00%

	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Pro Forma Revenues	12/31/2025 Proforma DSIC Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate	Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Rate Zone 8 - Other Residential														
Charge by Number of EDUs														
EDU	228	\$ 102.90	\$23,461	228	\$ 102.90	\$23,461	228	\$ 102.90	\$23,461	\$314	\$23,775	\$ 100.00	\$22,800	-4.00%
Subtotal	228		\$23,461	228		\$23,461	228		\$23,461	\$314	\$23,775		\$22,800	-4.00%
Unmetered Customers														0.00%
Usage (in 100 Gallons)														0.00%
All Usage														
RZ 8 Other Usage														
RZ 8 Other Revenues			\$23,461			\$23,461			\$23,461	\$314	\$23,775		\$22,800	-4.00%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 9 - CHELTENHAM WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Pro Forma Revenues	12/31/2025 Proforma DSIC Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Residential	4,551,020	119,214	\$ 7,204,632	4,567,820	120,174	\$ 7,210,577	4,584,666	120,846	\$ 7,216,201	\$ 96,697	\$ 7,312,898	\$ 11,030,182	50.83%
Commercial	2,781,963	83,401	4,664,905	2,781,963	83,401	4,664,905	2,781,963	83,401	4,664,905	62,510	4,727,415	7,165,237	51.57%
Industrial	3,189	107	5,697	3,189	107	5,697	3,189	107	5,697	76	5,773	8,737	51.34%
Public	89,566	1,249	104,435	89,566	1,249	104,435	89,566	1,249	104,435	1,400	105,835	162,251	53.31%
Total Rate Zone 9	7,425,738	203,971	\$ 11,979,669	7,442,538	204,931	\$ 11,985,614	7,459,384	205,603	\$ 11,991,238	\$ 160,683	\$ 12,151,921	\$ 18,366,427	51.14%

Rate Zone 9 - Residential	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma DSIC Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate	Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Charge by Number of EDUs														
EDU	119,214	\$ 32.42	\$ 3,864,924	119,502	\$ 32.42	\$ 3,874,261	120,174	32.42	\$ 3,896,048	\$ 52,207	\$ 3,948,255	\$ 47.64	\$ 5,725,099	45.00%
Subtotal	119,214		\$ 3,864,924	119,502		\$ 3,874,261	120,174		\$ 3,896,048	\$ 52,207	\$ 3,948,255	\$ -	\$ 5,725,099	45.00%
Unmetered Customers														0.00%
Usage (in 100 Gallons)														
All Usage	4,543,820	\$ 0.7350	\$ 3,339,708	4,551,020	\$ 0.7350	\$ 3,345,000	4,567,820	\$ 0.7350	\$ 3,357,348	\$ 44,988	\$ 3,402,336	\$ 1,1681	\$ 5,335,671	56.82%
Low Income:														
Low Income Discount Tier 1														
Low Income Discount Tier 2														
Low Income Discount Tier 3														
RZ 9 Residential Bill Analysis Revenues			\$ 7,204,632											
Adjustment (1):														
5/8 - Meter	288	\$ 32.42	\$ 9,337	672	\$ 32.42	\$ 21,786	672	\$ 32.42	\$ 21,786	\$ 292	\$ 22,078	\$ 47.64	\$ 32,014	45.00%
All Usage	7,200	\$ 0.7350	\$ 5,292	16,800	\$ 0.7350	\$ 12,348	16,846	\$ 0.7350	\$ 12,382	\$ 166	\$ 12,548	\$ 1,1681	\$ 19,678	56.82%
RZ 9 Residential Usage	4,551,020			4,567,820			4,584,666							
RZ 9 Residential Annualized/Proforma Revenues			\$ 7,219,261			\$ 7,210,577			\$ 7,216,201	\$ 96,697	\$ 7,312,898		\$ 11,030,182	50.83%

Note (1) Adjustment to account for the growth (loss) in customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 9 - CHELTENHAM WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		12/31/2025	
	Billing Determinants	Current Rate	Bill Analysis Revenue	Annualized Revenue	Current Rate	Pro Forma Revenues	Pro Forma Revenues	Pro Forma Revenues	Pro Forma w/ DSIC @ Present Rate	Pro Forma w/ DSIC @ Present Rate	Proposed Rate	Proforma @ Proposed Rate
Rate Zone 9 - Commercial												
Charge by Number of EDUs												
EDU	83,401	\$ 31.85	\$ 2,656,328	\$ 2,656,328	\$ 31.85	\$ 2,656,328	\$ 35,595	\$ 2,691,923	\$ 35,595	\$ 2,691,923	\$ 47.64	\$ 3,973,233
Subtotal	83,401		\$ 2,656,328	\$ 2,656,328			\$ 35,595	\$ 2,691,923				\$ 3,973,233
Unmetered Customers	-	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
Usage (in 100 Gallons)												
All Usage	2,781,963	\$ 0.7220	\$ 2,008,577	\$ 2,008,577	\$ 0.7220	\$ 2,008,577	\$ 26,915	\$ 2,035,492	\$ 26,915	\$ 2,035,492	\$ 1.1474	\$ 3,192,024
RZ 9 Commercial Usage	2,781,963											
RZ 9 Commercial Revenues			\$ 4,664,905	\$ 4,664,905		\$ 4,664,905	\$ 62,510	\$ 4,727,415	\$ 62,510	\$ 4,727,415		\$ 7,165,257

	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		12/31/2025	
	Billing Determinants	Current Rate	Bill Analysis Revenue	Annualized Revenue	Current Rate	Pro Forma Revenues	Pro Forma Revenues	Pro Forma w/ DSIC @ Present Rate	Pro Forma w/ DSIC @ Present Rate	Proposed Rate	Proforma @ Proposed Rate	% Percent Change
Rate Zone 9 - Industrial												
Charge by Number of EDUs												
EDU	107	\$ 31.85	\$ 3,395	\$ 3,395	\$ 31.85	\$ 3,395	\$ 45	\$ 3,440	\$ 45	\$ 3,440	\$ 47.64	\$ 5,078
Subtotal	107		\$ 3,395	\$ 3,395			\$ 45	\$ 3,440				\$ 5,078
Unmetered Customers	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Usage (in 100 Gallons)												
All Usage	3,189	\$ 0.7220	\$ 2,302	\$ 2,302	\$ 0.7220	\$ 2,302	\$ 31	\$ 2,333	\$ 31	\$ 2,333	\$ 1.1474	\$ 3,659
RZ 9 Industrial Usage	3,189											
RZ 9 Industrial Revenues			\$ 5,697	\$ 5,697		\$ 5,697	\$ 76	\$ 5,773	\$ 76	\$ 5,773		\$ 8,737

	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		12/31/2025	
	Billing Determinants	Current Rate	Bill Analysis Revenue	Annualized Revenue	Current Rate	Pro Forma Revenues	Pro Forma Revenues	Pro Forma w/ DSIC @ Present Rate	Pro Forma w/ DSIC @ Present Rate	Proposed Rate	Proforma @ Proposed Rate	% Percent Change
Rate Zone 9 - Public												
Charge by Number of EDUs												
EDU	1,249	\$ 31.85	\$ 39,768	\$ 39,768	\$ 31.85	\$ 39,768	\$ 533	\$ 40,301	\$ 533	\$ 40,301	\$ 47.64	\$ 59,483
Subtotal	1,249		\$ 39,768	\$ 39,768			\$ 533	\$ 40,301				\$ 59,483
Unmetered Customers	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Usage (in 100 Gallons)												
All Usage	89,566	\$ 0.7220	\$ 64,667	\$ 64,667	\$ 0.7220	\$ 64,667	\$ 867	\$ 65,534	\$ 867	\$ 65,534	\$ 1.1474	\$ 102,768
RZ 9 Public Usage	89,566											
RZ 9 Public Revenues			\$ 104,435	\$ 104,435		\$ 104,435	\$ 1,400	\$ 105,835	\$ 1,400	\$ 105,835		\$ 162,251

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 10 - EAST NORRITON WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Charge by Number of EDUs	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change		
	Billing Determinants	Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	Current Rate	12/31/2025 Pro Forma Revenues	12/31/2025 Proforma w/ DSIC @ Present Rate		Proposed Rate @ Proposed Rate	
EDU	3,998	\$ 34.94	\$ 139,690	3,998	\$ 34.94	\$ 139,690	3,998	\$ 34.94	\$ 139,690	\$ 1,872	\$ 47.64	\$ 190,465	34.55%
Subtotal	3,998	\$	\$ 139,690	3,998	\$	\$ 139,690	3,998	\$	\$ 139,690	\$ 1,872	\$	\$ 190,465	34.55%
Unmetered Customers		\$ 64.89	\$ 21,174	326	\$ 64.89	\$ 21,174	326	\$ 64.89	\$ 21,174	\$ 284	\$ 92.04	\$ 30,034	39.97%
Usage (in 100 Gallons)		\$ 0.7590	\$ 1,168,910	1,540,066	\$ 0.7590	\$ 1,168,910	1,540,066	\$ 0.7590	\$ 1,168,910	\$ 15,663	\$ 1,147.4	\$ 1,767,072	49.17%
All Usage	1,540,066	\$	\$ 1,168,910	1,540,066	\$	\$ 1,168,910	1,540,066	\$	\$ 1,168,910	\$ 15,663	\$	\$ 1,767,072	49.17%
RZ 10 Commercial Usage		\$ 0.7590	\$ 1,168,910	1,540,066	\$ 0.7590	\$ 1,168,910	1,540,066	\$ 0.7590	\$ 1,168,910	\$ 15,663	\$ 1,147.4	\$ 1,767,072	49.17%
RZ 10 Commercial Revenues			\$ 1,329,774			\$ 1,329,774			\$ 1,329,774	\$ 17,819	\$ 1,987,571	\$ 1,987,571	47.49%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 11 - NEW GARDEN DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change
	Usage (in 100 Gallons)	Bill Analysis Revenues	Usage (in 100 Gallons)	Proforma Revenues	Usage (in 100 Gallons)	Pro Forma Revenues	Usage (in 100 Gallons)	Proforma Revenues w/ DSIC	Proposed Rate @ Proposed Rate	% Percent Change	
Residential	907,472	\$ 3,362,541	907,472	\$3,362,541	24,659	\$ 3,362,541	45,057	\$ 3,407,598	\$ 55.93	2,520,739	-26.03%
Commercial	180,929	\$ 1,020,311	180,929	\$ 1,020,311	5,187	\$ 1,020,311	13,672	\$ 1,033,983	1.2585	513,776	-50.31%
Public	2,340	\$ 11,942	2,340	\$ 11,942	37	\$ 11,942	160	\$ 12,102	1.2585	4,934	-59.23%
Total Rate Zone 11 - New Garden Division	1,090,741	\$4,394,794	1,090,741	\$4,394,794	29,882	\$4,394,794	558,889	\$4,453,683		\$3,039,449	-31.75%
Rate Zone 11 - Residential											
Customer Charge											
EDUS											
Subtotal	24,659	\$ 1,121,003	24,659	\$ 1,121,003	45.46	\$ 1,121,003	15,021	\$ 1,136,024	\$ 55.93	\$1,379,183	21.40%
Unmetered Customers											
Usage (in 100 Gallons)											
Block 1	778,398	\$ 2,325,918	778,398	\$ 2,325,918	2,325.9	\$ 2,325,918	24,260	\$ 2,349,178	\$ 1.2585	979,614	-46.61%
Block 2	129,074	\$ 431,560	129,074	\$ 431,560	3,343.5	\$ 431,560	5,783	\$ 437,343	1.2585	162,440	-62.86%
Subtotal	907,472	\$ 2,757,478	907,472	\$ 2,757,478	3,343.5	\$ 2,757,478	30,043	\$ 2,786,521		1,142,054	0.00%
Low Income:											
Low Income Discount Tier 1											
Low Income Discount Tier 2											
Low Income Discount Tier 3											
RZ 11 Residential Bill Analysis Revenues	907,472	\$ 3,362,541	907,472	\$ 3,362,541							
RZ 11 Residential Usage											
RZ 11 Residential Annualized/Proforma Revenues		\$3,362,541		\$3,362,541		\$3,362,541		\$45,057		\$3,407,598	-26.03%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 11 - NEW GARDEN DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023	12/31/2024	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	% Percent Change
	Billing Determinants	Current Rate	Annualized Revenue	Proforma DSC Revenues	Proforma DSC Revenues	Proforma DSC Revenues	Proforma w/ DSC @ Present Rate	Proposed Rate	Proforma @ Proposed Rate	% Percent Change
Rate Zone 11 - Commercial 1&2										
Customer Charge										
Commercial 1 - EDUs	4,712	\$ 62.52	\$ 294,588		\$ 294,588	\$ 3,947	\$ 298,535	\$ 55.93	\$ 263,537	-11.72%
Subtotal	4,712	\$ 62.52	\$ 294,588		\$ 294,588	\$ 3,947	\$ 298,535	\$	\$ 263,537	-11.72%
Unmetered Customers		\$ 0.00	\$ 0		\$ 0		\$ -	\$ 0.00	\$ 0	0.00%
Usage (in 100 Gallons)										
Block 1	120,249	\$ 3,485.00	419,068		419,068	5,616	424,684	\$ 1,236.3	148,664	-64.99%
Block 2	33,550	4,486.8	150,532		150,532	2,017	152,549	1,236.3	41,478	-72.81%
Subtotal	153,799		569,600		569,600	7,633	577,233		190,142	
Customer Charge										
Commercial 2 - EDUs	475	\$ 62.52	\$ 29,684		\$ 29,684	398	\$ 30,082	\$ 55.93	\$ 26,556	-11.72%
Subtotal	475	\$ 62.52	\$ 29,684		\$ 29,684	398	\$ 30,082	\$	\$ 26,556	-11.72%
Unmetered Customers		\$ 0.00	\$ 0		\$ 0		\$ -	\$ 0.00	\$ 0	0.00%
Usage (in 100 Gallons)										
Block 1	16,993	\$ 4,458.00	75,756		75,756	1,015	76,771	\$ 1,236.3	21,009	-72.63%
Block 2	10,137	5,000.00	50,683		50,683	679	51,362	1,236.3	12,532	-75.60%
Subtotal	27,130		126,439		126,439	1,694	128,133		33,541	
RZ 11 Commercial Usage	180,929									
RZ 11 Commercial Revenues			\$1,020,311		\$1,020,311		\$1,035,983		\$513,776	-50.31%

	12/31/2023	12/31/2024	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	% Percent Change
	Billing Determinants	Current Rate	Annualized Revenue	Proforma DSC Revenues	Proforma DSC Revenues	Proforma DSC Revenues	Proforma w/ DSC @ Present Rate	Proposed Rate	Proforma @ Proposed Rate	% Percent Change
Rate Zone 11 - Public										
Customer Charge										
EDUs	37	\$ 62.52	\$ 2,282		\$ 2,282	31	\$ 2,313	\$ 55.93	\$ 2,041	-11.76%
Subtotal	37	\$ 62.52	\$ 2,282		\$ 2,282	31	\$ 2,313	\$	\$ 2,041	-11.76%
Unmetered Customers		\$ 0.00	\$ 0		\$ 0		\$ -	\$ 0.00	\$ 0	0.00%
Usage (in 100 Gallons)										
Block 1	838	\$ 3,485.00	2,922		2,922	39	2,961	\$ 1,236.3	1,036	-65.01%
Block 2	1,502	4,486.8	6,738		6,738	90	6,828	1,236.3	1,857	-72.80%
Subtotal	2,340		9,660		9,660	129	9,789		\$2,893	
RZ 11 Public Usage	2,340									
RZ 11 Public Revenues			\$11,942		\$11,942		\$12,102		\$4,934	-59.23%

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 12 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Proforma Revenues	12/31/2025 Proforma Revenues w/ DSIC @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Residential	5,438,130	133,611	\$ 9,768,767	5,438,130	133,611	\$ 9,759,106	5,438,130	133,611	\$ 9,759,106	\$ -	\$ 12,793,629	31.09%
Commercial	688,711	10,712	1,740,691	688,711	10,712	1,740,691	688,711	10,712	1,740,691	-	1,300,545	-25.29%
Public	22,674	85	55,889	1,971	85	55,889	1,971	85	55,889	-	30,057	-46.22%
Total Rate Zone 12	6,149,514	144,408	\$ 11,565,347	6,128,811	144,408	\$ 11,555,686	6,126,840	144,408	\$ 11,555,686	\$ -	\$ 14,124,231	22.23%

Rate Zone 12 - Residential	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma Revenues w/ DSIC @ Present Rate	12/31/2025 Proposed Rate	% Percent Change
Charge by Number of EDUs												
EDU - Rate 1	130,076	\$ 53.49	\$ 6,958,197	130,076	\$ 53.49	\$ 6,958,197	130,076	\$ 53.49	\$ 6,958,197	\$ -	\$ 47.64	-10.94%
EDU - Rate 2	1,852	89.74	166,204	1,852	89.74	166,204	1,852	89.74	166,204	-	47.64	-46.91%
Subtotal	131,928		\$ 7,124,401	131,928		\$ 7,124,401	131,928		\$ 7,124,401	-	\$ 6,285,051	
Unmetered Customers	1,683	\$ 89.74	\$ 151,071	1,683	\$ 89.74	\$ 151,071	1,683	\$ 89.74	\$ 151,071	-	\$ 92.85	3.46%
Usage (in 100 Gallons)												
Minimum Usage	189	\$ -	\$ -	189	\$ -	\$ -	189	\$ -	\$ -	-	\$ 1.1681	0.00%
Block 1	3,582,506	0.4370	1,565,555	3,560,398	0.4370	1,555,894	3,560,398	0.4370	1,555,894	-	\$ 1.1681	167.30%
Block 2	1,179,257	0.4600	542,458	1,179,257	0.4600	542,458	1,179,257	0.4600	542,458	-	\$ 1.1681	153.93%
Block 3	316,136	0.4810	152,061	316,136	0.4810	152,061	316,136	0.4810	152,061	-	\$ 1.1681	142.85%
Block 4	131,368	0.5290	69,494	131,368	0.5290	69,494	131,368	0.5290	69,494	-	\$ 1.1681	120.81%
Block 5	69,568	0.5900	41,045	69,568	0.5900	41,045	69,568	0.5900	41,045	-	\$ 1.1681	97.98%
Block 6	181,214	0.6770	122,682	181,214	0.6770	122,682	181,214	0.6770	122,682	-	\$ 1.1681	72.54%
Subtotal	5,460,238		2,493,295	5,438,130		2,483,634	5,438,130		2,483,634	-	\$ -	
Low Income:												
Low Income Discount Tier 1			\$ -			\$ -			\$ -	-	\$ -	
Low Income Discount Tier 2			\$ -			\$ -			\$ -	-	\$ -	
Low Income Discount Tier 3			\$ -			\$ -			\$ -	-	\$ -	
RZ 12 Residential Bill Analysis Revenues			\$ 9,768,767									
Adjustment (1):												
Deduct Meter Usage	(22,108)	\$0.5284	\$ (11,682)									
RZ 12 Residential Usage	5,438,130			5,438,130			5,438,130					
RZ 12 Residential Annualized/Proforma Revenues			\$ 9,757,085			\$ 9,759,106			\$ 9,759,106		\$ 12,795,629	31.09%

Note (1) Adjustment to account for Deduct Meter usage.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 12 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change	
	Billing Determinants	Current Rate	Bill Analysis Revenue	Annualized Revenue	Current Rate	Pro Forma Revenues	Pro Forma Revenues	Pro Forma w/ DSC @ Present Rate	Proposed Rate	Proposed Rate @ Proposed Rate		
Rate Zone 12 - Commercial												
<u>Charge by Number of EDUs</u>												
EDU - (Apartments)	8,029	\$ 53.49	\$ 429,494	\$ 429,494	8,029	\$ 53.49	\$ 429,494	\$ -	\$ 429,494	\$ 47.64	\$ 382,498	-10.94%
EDU - (Other Commercial)	2,683	\$ 99.22	\$ 266,205	\$ 266,205	2,683	\$ 99.22	\$ 266,205	\$ -	\$ 266,205	\$ 47.64	\$ 127,821	-51.98%
Subtotal	10,712		\$ 695,699	\$ 695,699	10,712		\$ 695,699	\$ -	\$ 695,699	\$ -	\$ 510,319	
Unmetered Customers	0	\$ 89.74	\$ -	\$ -	-	\$ 89.74	\$ -	\$ -	\$ -	\$ 92.04	\$ -	0.00%
Usage (in 100 Gallons) - Com. Apartments												
Minimum Usage	309	\$ -	\$ -	\$ -	309	\$ -	\$ -	\$ -	\$ -	\$ 1.1474	\$ 355	0.00%
Block 1	176,753	0.4370	77,241	77,241	176,753	0.4370	77,241	-	-	1.1474	202,806	162.56%
Block 2	23,709	0.4600	10,906	10,906	23,709	0.4600	10,906	-	-	1.1474	27,204	149.44%
Block 3	1,622	0.4810	780	780	1,622	0.4810	780	-	-	1.1474	1,861	138.59%
Block 4	260	0.5290	138	138	260	0.5290	138	-	-	1.1474	298	115.94%
Block 5	231	0.5900	136	136	231	0.5900	136	-	-	1.1474	265	94.85%
Block 6	1,793	0.6770	1,214	1,214	1,793	0.6770	1,214	-	-	1.1474	2,057	69.44%
Subtotal	204,677		\$ 90,415	\$ 90,415	204,677		\$ 90,415	\$ -	\$ 90,415	\$ -	\$ 234,846	
Usage (in 100 Gallons) - Commercial 2												
Minimum Usage	67,733	\$ 0.0000	\$ -	\$ -	67,733	\$ -	\$ -	\$ -	\$ -	1.14740	\$ 77,717	0.00%
Block 1	416,300	2.2930	954,577	954,577	416,300	2.2930	954,577	-	-	1.14740	477,663	-49.96%
Subtotal	484,034		\$ 954,577	\$ 954,577	484,034		\$ 954,577	\$ -	\$ 954,577	\$ -	\$ 555,380	
RZ 12 Commercial Usage	688,711				688,711					\$ -	\$ 1,300,545	-25.29%
RZ 12 Commercial Revenues			\$ 1,740,691	\$ 1,740,691			\$ 1,740,691	\$ -	\$ 1,740,691		\$ 1,300,545	

	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025		% Percent Change	
	Billing Determinants	Current Rate	Bill Analysis Revenue	Annualized Revenue	Current Rate	Pro Forma Revenues	Pro Forma Revenues	Pro Forma w/ DSC @ Present Rate	Proposed Rate	Proposed Rate @ Proposed Rate		
Rate Zone 12 - Public												
<u>Charge by Number of EDUs</u>												
EDU	85	\$ 99.22	\$ 8,417	\$ 8,417	85	\$ 99.22	\$ 8,417	\$ -	\$ 8,417	\$ 47.64	\$ 4,041	-51.99%
Subtotal	85		\$ 8,417	\$ 8,417	85		\$ 8,417	\$ 0	\$ 8,417	\$ -	\$ 4,041	-51.99%
Unmetered Customers	-	\$ 89.74	\$ 0	\$ 0	0	\$ 89.74	\$ -	\$ -	\$ -	\$ 92.04	\$ 0	0.00%
Usage (in 100 Gallons)												
Minimum Usage	1,971	\$ -	\$ 0	\$ -	1,971	\$ -	\$ -	\$ -	\$ -	\$ 1.1474	\$ 2,261	0.00%
Block 1	20,703	2.2930	\$ 47,472	\$ 47,472	20,703	2.2930	\$ 47,472	-	-	1.1474	23,755	-49.96%
Subtotal	22,674		\$ 47,472	\$ 47,472	22,674		\$ 47,472	\$ -	\$ 47,472	\$ -	\$ 26,016	
RZ 12 Public Usage	22,674				22,674					\$ -	\$ 555,889	-46.22%
RZ 12 Public Revenues			\$ 555,889	\$ 555,889			\$ 555,889	\$ 0	\$ 555,889		\$ 530,057	

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 13 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Pro Forma Revenues	12/31/2025 Proforma DSC Revenues	12/31/2025 Proforma w/ DSC @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Residential	1,383,929	40,195	\$ 1,442,837	1,383,929	40,195	\$ 1,442,838	1,383,929	40,195	\$ 1,442,838	-	\$ 1,442,838	\$ 3,008,331	108.50%
Commercial	758,775	46,888	1,705,059	758,775	46,888	1,706,051	758,775	46,888	1,706,051	-	1,706,051	3,534,201	107.16%
Industrial	64,612	10,124	366,251	64,612	10,124	366,251	64,612	10,124	366,251	-	366,251	810,578	121.32%
Public	-	42	1,989	11,713	57	2,708	11,713	57	2,708	-	2,708	12,865	375.07%
Total Rate Zone 13	2,207,316	97,249	\$ 3,516,136	2,207,316	97,264	\$ 3,517,848	2,207,316	97,264	\$ 3,517,848	-	\$ 3,517,848	\$ 7,365,975	109.39%

Rate Zone 13 - Residential	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Pro Forma Revenues	12/31/2025 Proforma DSC Revenues	12/31/2025 Proforma w/ DSC @ Present Rate	12/31/2025 Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Unmetered Charge by EDU														
District A/B	30,022	\$ 33.33	\$ 1,000,743	4,289	\$ 33.33	\$ 142,966	4,289	\$33.33	\$ 142,966	-	\$ 142,966	\$ 73.90	\$ 316,955	121.70%
District C	372	45.17	16,802	60	45.17	2,710	60	45.17	2,710	-	2,710	73.90	4,434	63.62%
District D	3,325	50.00	166,240	205	50.00	10,248	205	50.00	10,248	-	10,248	73.90	15,147	47.80%
District E	6,476	40.00	259,052	935	40.00	37,389	935	40.00	37,389	-	37,389	73.90	69,077	84.75%
Subtotal	40,195		\$ 1,442,837	5,489		\$193,313	5,489		\$193,313	\$0	\$193,313		405,613	109.82%
Metered Charge by EDU-Proforma														
District A/B	25,733	\$ 33.33	\$ 857,778	25,733	\$ 33.33	\$ 857,778	25,733	\$ 33.33	\$ 857,778	-	\$ 857,778	\$ 37.92	\$ 975,808	13.76%
District C	312	45.17	14,092	312	45.17	14,092	312	45.17	14,092	-	14,092	37.92	11,831	-16.04%
District D	3,120	50.00	155,992	3,120	50.00	155,992	3,120	50.00	155,992	-	155,992	37.92	118,304	-24.16%
District E	5,542	40.00	221,663	5,542	40.00	221,663	5,542	40.00	221,663	-	221,663	37.92	210,136	-5.20%
Subtotal	34,707		\$1,249,525	34,707		\$1,249,525	34,707		\$1,249,525	\$0	\$1,249,525		1,316,079	5.33%
Usage (in 100 Gallons)- Proforma														
All Usage				1,383,929			1,383,929					\$0.9297	\$ 1,286,639	0.00%
Low Income:														
Low Income Discount Tier 1														
Low Income Discount Tier 2														
Low Income Discount Tier 3														
RZ 13 Residential Bill Analysis Revenues			\$ 1,442,837										\$ 3,008,331	108.50%

Adjustment (1): Flat Rate to Metered	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Pro Forma Revenues	12/31/2025 Proforma DSC Revenues	12/31/2025 Proforma w/ DSC @ Present Rate	12/31/2025 Proposed Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
District A/B	(25,733)	\$ 33.33	\$ (857,778)	25,733	\$ 33.33	\$ 857,778	25,733	\$ 33.33	\$ 857,778	-	\$ 857,778	\$ 37.92	\$ 975,808	13.76%
District C	(312)	45.17	(14,092)	312	45.17	14,092	312	45.17	14,092	-	14,092	37.92	11,831	-16.04%
District D	(3,120)	50.00	(155,992)	3,120	50.00	155,992	3,120	50.00	155,992	-	155,992	37.92	118,304	-24.16%
District E	(5,542)	40.00	(221,663)	5,542	40.00	221,663	5,542	40.00	221,663	-	221,663	37.92	210,136	-5.20%
District A/B -Metered	25,733	33.33	857,778	25,733	33.33	857,778	25,733	33.33	857,778	-	857,778	\$ 37.92	\$ 975,808	13.76%
District C - Metered	312	45.17	14,092	312	45.17	14,092	312	45.17	14,092	-	14,092	37.92	11,831	-16.04%
District D - Metered	3,120	50.00	155,992	3,120	50.00	155,992	3,120	50.00	155,992	-	155,992	37.92	118,304	-24.16%
District E - Metered	5,542	40.00	221,663	5,542	40.00	221,663	5,542	40.00	221,663	-	221,663	37.92	210,136	-5.20%
All Usage	1,383,929			1,383,929			1,383,929					\$0.9297	\$ 1,286,639	0.00%
RZ 13 Residential Usage														
RZ 13 Residential Annualized/Proforma Revenues			\$ 1,442,837										\$ 3,008,331	108.50%

Note (1) Adjustment for change of flat rate to metered customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 13 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023		12/31/2024		12/31/2025		12/31/2024		12/31/2025		12/31/2025		% Percent Change
	Billing Determinants	Current Rate	12/31/2023 Bill Analysis Revenue	Billing Determinants	Current Rate	12/31/2024 Annualized Revenue	12/31/2024 Pro Forma Revenues	Current Rate	12/31/2025 Pro Forma Revenues	12/31/2025 Pro Forma Revenues	DSC Revenues	12/31/2025 Pro Forma @ Proposed Rate	
Rate Zone 13 - Commercial													
<u>Unmetered Charge by EDU</u>													
District A/B	43,672	\$ 33.33	\$ 1,455,723	24,497	\$ 33.33	\$ 816,579	\$ 816,579	\$ 533.33	\$ 816,579	\$ -	\$ -	\$ 73.90	121.70%
District C	12	45.17	542	12	45.17	542	542	45.17	542	-	-	73.90	63.65%
District D	-	50.00	-	-	50.00	-	-	50.00	-	-	-	73.90	0.00%
District E	3,084	40.00	123,360	2,892	40.00	115,680	115,680	40.00	115,680	-	-	73.90	84.75%
Subtotal	46,768		\$1,579,625	27,401		\$ 932,801	\$ 932,801		\$ 932,801	\$ 0	\$ 0	\$ 2,024,962	117.08%
<u>Metered Charge by EDU - Proforma</u>													
District A/B	19,174	\$ 33.33	\$ 639,144	19,174	\$ 33.33	\$ 639,144	\$ 639,144	\$ 33.33	\$ 639,144	\$ -	\$ -	\$ 37.92	13.76%
District E	192	45.17	8,672	192	45.17	8,672	8,672	45.17	8,672	-	-	37.92	-16.04%
Subtotal	19,366		\$ 647,816	19,366		\$ 647,816	\$ 647,816		\$ 647,816	\$ 0	\$ 0	\$ 734,371	13.36%
<u>Usage (in 100 Gallons) - Proforma</u>													
All Usage	556,462	\$ -	\$ -	556,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508,161	0.00%
<u>High Volume Users</u>													
EDU	120	\$ -	\$ -	120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,550	0.00%
Subtotal	120		\$ 0	120		\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	\$ 4,550	0.00%
<u>Usage (in 100 Gallons)</u>													
All Usage	202,313	\$ 0.6200	\$ 125,434	202,313	\$ 0.6200	\$ 125,434	\$ 125,434	\$ 0.6200	\$ 125,434	\$ -	\$ -	\$ 262,157	109.00%
RZ 13 Commercial Bill Analysis Revenues			\$ 1,705,059										
<u>Adjustment (1): Flat Rate to Metered</u>													
District A/B	(19,174)	\$ 33.33	\$ (639,144)										
District E	192	40.00	(7,680)										
District A/B - Metered	19,174	33.33	639,144										
District E - Metered	192	45.17	8,672										
All Usage	556,462	\$ 0.0000	\$ -										
RZ 13 Commercial Usage	758,775			758,775									
RZ 13 Commercial Revenues			\$ 1,706,051			\$ 1,706,051			\$ 1,706,051		\$ -	\$ 3,534,201	107.16%

Note (1) Adjustment for change of flat rate to metered customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 13 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

	12/31/2023	12/31/2024	12/31/2025	12/31/2024	12/31/2025	12/31/2025	12/31/2025	12/31/2025	% Percent Change
	Billing Determinants	Current Rate	Annualized Revenue	Billing Determinants	Current Rate	Pro Forma Revenues	Proforma DSC Revenues	Proposed Rate @ Proposed Rate	
Rate Zone 13 - Industrial									
<u>Unmetered Charge by EDU</u>									
District A/B	10,088	33.33	\$336,267	9,742	33.33	\$324,750	-	73.90	121.70%
Subtotal	10,088		\$336,267	9,742		\$324,750	-	\$719,971	121.70%
<u>Metered Charge by EDU - Proforma</u>									
District A/B			11,517	346	33.33	11,517	-	37.92	13.75%
Subtotal			\$11,517	346		\$11,517	\$0	\$13,101	13.75%
<u>Usage (in 100 Gallons) - Proforma</u>									
All Usage			-	16,251	-	-	-	0.9132	0.00%
<u>High Volume Users</u>									
EDU	36	-	-	36	-	-	-	-	0.00%
Subtotal	36		\$0	36		-	-	-	0.00%
Usage (in 100 Gallons)									
All Usage	48,361	\$0.6200	\$29,984	48,361	\$0.6200	\$29,984	-	\$1,2958	109.00%
RZ 13 Industrial Bill Analysis Revenues									
<u>Adjustment (1): Flat Rate to Metered</u>									
District A/B	(346)	33.33	(11,517)						
District A/B - Metered	346	33.33	11,517						
All Usage	16,251	\$0.0000	-						
RZ 13 Industrial Usage	64,612			64,612					
RZ 13 Industrial Revenues									
			\$366,251			\$366,251		\$810,578	121.32%

Note (1) Adjustment for change of flat rate to metered customers.

	12/31/2023	12/31/2024	12/31/2025	12/31/2024	12/31/2025	12/31/2025	12/31/2025	12/31/2025	% Percent Change
	Billing Determinants	Current Rate	Annualized Revenue	Billing Determinants	Current Rate	Pro Forma Revenues	Proforma DSC Revenues	Proposed Rate @ Proposed Rate	
Rate Zone 13 - Public									
<u>Unmetered Charge by EDU</u>									
District A/B	42	47.35	1,989	0	47.35	-	-	47.64	0.00%
Subtotal	42		1,989	0		-	-	\$-	0.00%
<u>Metered Charge by EDU - Proforma</u>									
District A/B	(42)	47.35	(1,989)	57	47.35	2,708	-	37.92	-19.90%
Subtotal	57	47.35	2,708	57		2,708	-	\$2,169	-19.90%
<u>Usage (in 100 Gallons) - Proforma</u>									
All Usage	11,713	-	-	11,713	-	-	-	0.9132	0.00%
RZ 13 Public Usage	11,713			11,713				\$10,696	0.00%
RZ 13 Public Revenues									
			\$1,989			\$2,708		\$12,865	375.07%

Note (1) Adjustment for change of flat rate to metered customers.

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE 14 - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025						
	Usage (in 100 Gallons)	Number of Bills	Rate	Revenues	Usage (in 100 Gallons)	Number of Bills	Rate	Revenues	Usage (in 100 Gallons)	Number of Bills	Rate	Revenues	Proforma w/ DSC	Proforma	% Percent Change
Residential	130,704	3,252	\$ 28.00	\$ 213,855	130,704	3,252	\$ 28.00	\$ 213,855	130,704	3,252	\$ 28.00	\$ 213,855	2,867	\$ 308,157	42.00%
Commercial	6,496	12	\$ 78.00	\$ 2,408	6,496	12	\$ 78.00	\$ 2,408	6,496	12	\$ 78.00	\$ 2,408	33	8,026	229.00%
Total Rate Zone 14	137,200	3,264	\$ 216,263	\$ 216,263	137,200	3,264	\$ 216,263	\$ 216,263	137,200	3,264	\$ 216,263	\$ 216,263	2,900	\$ 316,183	44.00%

Rate Zone 14 - Residential	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025						
	Billing Determinants	Current Rate	Annualized Revenue	Usage (in 100 Gallons)	Number of Bills	Rate	Revenues	Usage (in 100 Gallons)	Number of Bills	Rate	Revenues	Proforma w/ DSC	Proforma	% Percent Change	
Charge by Number of EDUs	3,240	\$ 28.00	\$ 90,728	3,240	3,240	\$ 28.00	\$ 90,728	3,240	3,240	\$ 28.00	\$ 90,728	1,216	\$ 91,944	68.00%	
Subtotal	3,240	\$ 90,728	\$ 90,728	3,240	3,240	\$ 90,728	\$ 90,728	3,240	3,240	\$ 90,728	\$ 90,728	1,216	\$ 154,368	68.00%	
Unmetered Customers	12	\$ 78.00	\$ 936	12	12	\$ 78.00	\$ 936	12	12	\$ 78.00	\$ 936	13	\$ 949	17.00%	
Usage (in 100 Gallons)	31,852	\$ -	\$ -	31,852	31,852	\$ -	\$ -	31,852	31,852	\$ -	\$ -	-	\$ -	0.00%	
Allowance	85,408	1.3060	111,543	85,408	85,408	1.3060	111,543	85,408	85,408	1.3060	111,543	1,495	\$ 113,038	-12.00%	
Block 1	13,444	0.7920	10,648	13,444	13,444	0.7920	10,648	13,444	13,444	0.7920	10,648	143	\$ 10,791	46.00%	
Block 2	130,704		122,191	130,704	130,704		122,191	130,704	130,704		122,191	1,638	\$ 123,829		
Subtotal	130,704		\$ 213,855	130,704	130,704		\$ 213,855	130,704	130,704		\$ 213,855	2,867	\$ 216,722		
Low Income:			\$ -				\$ -				\$ -			\$ -	
Low Income Discount Tier 1			\$ -				\$ -				\$ -			\$ -	
Low Income Discount Tier 2			\$ -				\$ -				\$ -			\$ -	
Low Income Discount Tier 3			\$ -				\$ -				\$ -			\$ -	
RZ 14 Residential Bill Analysis Revenues			\$ 213,855				\$ 213,855				\$ 213,855	2,867	\$ 216,722		
RZ 14 Residential Usage															
RZ 14 Residential Annualized/Prforma Revenues												\$ 2,408	\$ 2,408		

Rate Zone 14 - Commercial	12/31/2023		12/31/2024		12/31/2025		12/31/2025		12/31/2025						
	Billing Determinants	Current Rate	Annualized Revenue	Usage (in 100 Gallons)	Number of Bills	Rate	Revenues	Usage (in 100 Gallons)	Number of Bills	Rate	Revenues	Proforma w/ DSC	Proforma	% Percent Change	
Charge by Number of EDUs	12	\$ 54.00	\$ 648	12	12	\$ 54.00	\$ 648	12	12	\$ 54.00	\$ 648	9	\$ 657	-13.00%	
Subtotal	12	\$ 648	\$ 648	12	12	\$ 648	\$ 648	12	12	\$ 648	\$ 648	9	\$ 657	-13.00%	
Unmetered Customers	-	\$ 78.00	\$ -	-	-	\$ 78.00	\$ -	-	-	\$ 78.00	\$ -	-	\$ -	0.00%	
Usage (in 100 Gallons)	6,496	0.2710	\$ 1,760	6,496	6,496	0.2710	\$ 1,760	6,496	6,496	0.2710	\$ 1,760	24	\$ 1,784	318.00%	
All Usage	6,496		\$ 1,760	6,496	6,496		\$ 1,760	6,496	6,496		\$ 1,760	33	\$ 2,441		
RZ 14 Commercial Usage															
RZ 14 Commercial Revenues			\$ 2,408				\$ 2,408				\$ 2,408	33	\$ 2,441		

AQUA PENNSYLVANIA, INC. - WASTEWATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
RATE ZONE Contract - WASTEWATER DIVISION
YEAR ENDING DECEMBER 31, 2023, 2024, AND 2025

Customer Class	12/31/2023 Usage (in 100 Gallons)	12/31/2023 Number of Bills	12/31/2023 Bill Analysis Revenues	12/31/2024 Usage (in 100 Gallons)	12/31/2024 Number of Bills	12/31/2024 Proforma Revenues	12/31/2025 Usage (in 100 Gallons)	12/31/2025 Number of Bills	12/31/2025 Proforma Revenues	12/31/2025 Proforma DSC Revenues	12/31/2025 Proforma w/ DSC @ Present Rate	12/31/2025 Proforma @ Proposed Rate	% Percent Change
Contract	-	12	\$ 335,054	-	12	\$ 335,054	-	12	\$ 355,458	-	\$ 355,458	\$ 355,458	0.00%
Third Party Sales	89,868	6,274	1,179,574	89,868	6,274	1,179,574	89,868	6,274	1,179,574	-	1,179,574	1,179,574	0.00%
Total Rate Zone Contract	89,868	6,286	\$ 1,514,628	89,868	6,286	\$ 1,514,628	89,868	6,286	\$ 1,535,032	-	\$ 1,535,032	\$ 1,535,032	0.00%

Contract Sales	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma DSC Revenues	12/31/2025 Proforma w/ DSC @ Present Rate	12/31/2025 Proposed Rate	% Percent Change
Charge by Number of EDUs	12	\$ 27,921.14	\$ 335,054	12	\$ 27,921.14	\$ 335,054	12	\$ 29,621.54	\$ 355,458	-	\$ 355,458	\$ 29,621.54	0.00%
Woodloch Pines	12	\$ 27,921.14	\$ 335,054	12	\$ 27,921.14	\$ 335,054	12	\$ 29,621.54	\$ 355,458	-	\$ 355,458	\$ 29,621.54	0.00%
Subtotal			\$ 335,054			\$ 335,054			\$ 355,458	-	\$ 355,458	\$ 29,621.54	0.00%
Contract Revenues			\$ 335,054			\$ 335,054			\$ 355,458	-	\$ 355,458	\$ 29,621.54	0.00%

Third Party Sales	12/31/2023 Billing Determinants	12/31/2023 Current Rate	12/31/2023 Bill Analysis Revenue	12/31/2024 Billing Determinants	12/31/2024 Current Rate	12/31/2024 Annualized Revenue	12/31/2025 Billing Determinants	12/31/2025 Current Rate	12/31/2025 Proforma Revenues	12/31/2025 Proforma DSC Revenues	12/31/2025 Proforma w/ DSC @ Present Rate	12/31/2025 Proposed Rate	% Percent Change
Flat Rate by Number of EDUs - Monthly	3,030	29.00	87,870	3,030	29.00	87,870	3,030	29.00	87,870	-	87,870	29.00	0.00%
Southdown Homes	3,030	29.00	87,870	3,030	29.00	87,870	3,030	29.00	87,870	-	87,870	29.00	0.00%
Penn Lake	1,956	87.00	170,172	1,956	87.00	170,172	1,956	87.00	170,172	-	170,172	87.00	0.00%
Foster Twp.	420	87.00	36,540	420	87.00	36,540	420	87.00	36,540	-	36,540	87.00	0.00%
Dennison Twp.	4	145,446.00	581,784	4	145,446.00	581,784	4	145,446.00	581,784	-	581,784	145,446.00	0.00%
Upper Providence Twp.	4	26,398.50	105,594	4	26,398.50	105,594	4	26,398.50	105,594	-	105,594	26,398.50	0.00%
Elwyn Twp.	604	115.00	69,460	604	115.00	69,460	604	115.00	69,460	-	69,460	115.00	0.00%
East Side 1	244	28.00	6,832	244	28.00	6,832	244	28.00	6,832	-	6,832	28.00	0.00%
East Side 2	6,274	28.00	1,058,252	6,274	28.00	1,058,252	6,274	28.00	1,058,252	-	1,058,252	28.00	0.00%
Subtotal			\$ 1,058,252			\$ 1,058,252			\$ 1,058,252	-	\$ 1,058,252	\$ 1,058,252	0.00%
Third Party Usage (in 100 Gallons)	89,868	1.3500	\$121,322	89,868	1.3500	\$121,322	89,868	1.3500	\$121,322	-	\$121,322	\$ 1.3500	0.00%
Southdown Homes	89,868	1.3500	\$121,322	89,868	1.3500	\$121,322	89,868	1.3500	\$121,322	-	\$121,322	\$ 1.3500	0.00%
Third Party Sales Usage	89,868			89,868			89,868			-			
Third Party Sales Revenues			\$ 1,179,574			\$ 1,179,574			\$ 1,179,574	-	\$ 1,179,574	\$ 1,179,574	0.00%

AQUA PENNSYLVANIA, INC.
CUSTOMER GROWTH REVENUE ADJUSTMENT UNDER PRESENT RATES
FOR THE TEST YEARS ENDING DECEMBER 31, 2023, 2024 AND 2025

	Rate Zone 1 Residential	Rate Zone 2 Residential	Rate Zone 3 Residential	Rate Zone 4 Residential	Rate Zone 5 Residential	Rate Zone 6 Residential	Rate Zone 7 Residential	Rate Zone 8 Residential	Rate Zone 9 Residential	Rate Zone 10 Residential	Rate Zone 11 Residential
Historic TY Customer Growth Calculation											
1 Number of Customers as of 3/31/23	4,166	1,770	3,331	2,569	608	1,409	5,341	1,252	9,569	4,685	1,807
2 Number of Customer as of 3/31/22	4,091	1,743	3,293	2,503	606	1,394	5,259	1,240	9,541	4,618	1,812
3 Projected Daily Usage in gallons	69	49	49	82	71	49	82	66	82	82	82
4 Monthly Volumes per Normalization (Gallons) Line 3 X (365 Days/12 Months)	2,091	1,500	1,500	2,500	2,146	1,500	2,500	2,000	2,500	2,500	2,500
5 HTY Customer Annualized Growth Bills (Line 2-Line 1) X 12 Divided by 2	450	162	228	396	12	90	492	72	288	282	(30)
6 HTY Customer Annualized Growth Volumes (HG) (Line 4 X Line 5 / 100)	9,411	2,430	3,420	9,900	257	1,350	12,300	1,440	7,200	7,050	(750)
Future Test Year Customer Growth Calculation											
7 Forecasted Customer Growth	111	24	57	56	1	10	77	17	56	24	(4)
8 Annualized Bills (Line 7 X 12)	1,326	282	678	672	6	114	924	198	672	288	(48)
9 HTY Customer Annualized Growth Volumes (HG) (Line 4 X Line 8)	27,732	4,230	10,170	16,800	129	1,710	23,100	3,960	16,800	7,200	(1,200)
10 Average Volumes Per Normalization											
Fully Projected Future Test Year Customer Growth Calculation											
11 Monthly Volumes per Normalization (Gallons) Line 3 X (366 Days/12 Months)	2,091	1,500	1,500	2,500	2,151	1,504	2,507	2,005	2,507	2,507	2,507
12 Forecasted Customer Growth	111	24	57	56	1	10	77	17	56	24	(4)
13 Annualized Bills (Line 12 X 12)	1,326	282	678	672	6	114	924	198	672	288	(48)
14 HTY Customer Annualized Growth Volumes (HG) (Line 11 X Line 12)	27,732	4,230	10,170	16,800	129	1,715	23,163	3,971	16,846	7,220	(1,203)
15 Average Volumes Per Normalization											
Total Customer Growth Calculation											
20 Total Bills	3,102	726	1,564	1,740	24	318	2,340	468	1,632	858	(126)
23 Priced for All Usage	64,876	10,890	23,760	43,500	515	4,775	58,563	9,371	40,846	21,470	(3,153)
Number of Customers											
29 Period Ending 12/31/21	2,281.0	1,723.0	3,218.0	2,457.0	607.0	1,390.0	5,187.0	1,219.0	9,477.0	4,617.0	1,815.0
30 Period Ending 12/31/22	2,272.0	1,743.0	3,293.0	2,503.0	606.0	1,394.0	5,259.0	1,240.0	9,541.0	4,618.0	1,812.0
31 Historic Test Year Period Ending 12/31/23	2,287.0	1,770.0	3,331.0	2,569.0	608.0	1,409.0	5,341.0	1,252.0	9,569.0	4,685.0	1,807.0
32 Increase 2021-2022	11.0	20.0	75.0	46.0	(1.0)	4.0	72.0	21.0	64.0	1.0	(3.0)
33 Increase 2022-2023	15.0	27.0	38.0	66.0	2.0	15.0	82.0	12.0	48.0	47.0	(5.0)
34 Average Growth/(Decline)	13.0	23.5	56.5	56.0	0.5	9.5	77.0	16.5	56.0	24.0	(4.0)

AQUA PENNSYLVANIA INC.
RATE ZONE 1 - CHARGED BY METER SIZE
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 48.85	\$ 47.64	\$ (1.21)	-2.47%
1,000	60.82	59.32	(1.50)	-2.47%
2,000	72.80	71.00	(1.79)	-2.47%
3,000	84.77	82.68	(2.09)	-2.46%
3,870	95.19	92.85	(2.35)	-2.46%
4,000	96.75	94.36	(2.38)	-2.46%
5,000	108.72	106.05	(2.68)	-2.46%
6,000	120.70	117.73	(2.97)	-2.46%
7,000	132.67	129.41	(3.27)	-2.46%
8,000	144.65	141.09	(3.56)	-2.46%
9,000	156.62	152.77	(3.86)	-2.46%
10,000	168.60	164.45	(4.15)	-2.46%
11,000	180.57	176.13	(4.44)	-2.46%
12,000	192.55	187.81	(4.74)	-2.46%
13,000	204.53	199.49	(5.03)	-2.46%
14,000	216.50	211.17	(5.33)	-2.46%
15,000	228.48	222.86	(5.62)	-2.46%
16,000	240.45	234.54	(5.92)	-2.46%
17,000	252.43	246.22	(6.21)	-2.46%
18,000	264.40	257.90	(6.50)	-2.46%
19,000	276.38	269.58	(6.80)	-2.46%
20,000	288.35	281.26	(7.09)	-2.46%
25,000	348.23	339.67	(8.56)	-2.46%
30,000	408.11	398.07	(10.04)	-2.46%
35,000	467.98	456.48	(11.51)	-2.46%
40,000	527.86	514.88	(12.98)	-2.46%
45,000	587.74	573.29	(14.45)	-2.46%
50,000	647.61	631.69	(15.92)	-2.46%
60,000	767.37	748.50	(18.87)	-2.46%
70,000	887.12	865.31	(21.81)	-2.46%
80,000	1,006.87	982.12	(24.75)	-2.46%
90,000	1,126.63	1,098.93	(27.70)	-2.46%
100,000	1,246.38	1,215.74	(30.64)	-2.46%
110,000	1,366.13	1,332.55	(33.58)	-2.46%
120,000	1,485.89	1,449.36	(36.53)	-2.46%
130,000	1,605.64	1,566.17	(39.47)	-2.46%
140,000	1,725.39	1,682.98	(42.41)	-2.46%
150,000	1,845.15	1,799.79	(45.36)	-2.46%
160,000	1,964.90	1,916.60	(48.30)	-2.46%
170,000	2,084.66	2,033.41	(51.25)	-2.46%
180,000	2,204.41	2,150.22	(54.19)	-2.46%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 1 - CHARGED BY NUMBER OF EDU
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 48.28	\$ 47.64	\$ (0.64)	-1.32%
1,000	60.25	59.32	(0.93)	-1.55%
2,000	72.23	71.00	(1.23)	-1.70%
3,000	84.20	82.68	(1.52)	-1.81%
3,870	94.62	92.85	(1.78)	-1.88%
4,000	96.18	94.36	(1.82)	-1.89%
5,000	108.16	106.05	(2.11)	-1.95%
6,000	120.13	117.73	(2.40)	-2.00%
7,000	132.11	129.41	(2.70)	-2.04%
8,000	144.08	141.09	(2.99)	-2.08%
9,000	156.06	152.77	(3.29)	-2.11%
10,000	168.03	164.45	(3.58)	-2.13%
11,000	180.01	176.13	(3.88)	-2.15%
12,000	191.98	187.81	(4.17)	-2.17%
13,000	203.96	199.49	(4.46)	-2.19%
14,000	215.93	211.17	(4.76)	-2.20%
15,000	227.91	222.86	(5.05)	-2.22%
16,000	239.88	234.54	(5.35)	-2.23%
17,000	251.86	246.22	(5.64)	-2.24%
18,000	263.83	257.90	(5.94)	-2.25%
19,000	275.81	269.58	(6.23)	-2.26%
20,000	287.79	281.26	(6.53)	-2.27%
25,000	347.66	339.67	(8.00)	-2.30%
30,000	407.54	398.07	(9.47)	-2.32%
35,000	467.42	456.48	(10.94)	-2.34%
40,000	527.29	514.88	(12.41)	-2.35%
45,000	587.17	573.29	(13.88)	-2.36%
50,000	647.05	631.69	(15.36)	-2.37%
60,000	766.80	748.50	(18.30)	-2.39%
70,000	886.55	865.31	(21.24)	-2.40%
80,000	1,006.31	982.12	(24.19)	-2.40%
90,000	1,126.06	1,098.93	(27.13)	-2.41%
100,000	1,245.81	1,215.74	(30.07)	-2.41%
110,000	1,365.57	1,332.55	(33.02)	-2.42%
120,000	1,485.32	1,449.36	(35.96)	-2.42%
130,000	1,605.07	1,566.17	(38.90)	-2.42%
140,000	1,724.83	1,682.98	(41.85)	-2.43%
150,000	1,844.58	1,799.79	(44.79)	-2.43%
160,000	1,964.33	1,916.60	(47.73)	-2.43%
170,000	2,084.09	2,033.41	(50.68)	-2.43%
180,000	2,203.84	2,150.22	(53.62)	-2.43%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 1A
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 48.85	\$ 47.64	\$ (1.21)	-2.47%
1,000	60.82	59.32	(1.50)	-2.47%
2,000	72.80	71.00	(1.79)	-2.47%
3,000	84.77	82.68	(2.09)	-2.46%
3,870	95.19	92.85	(2.35)	-2.46%
4,000	96.75	94.36	(2.38)	-2.46%
5,000	108.72	106.05	(2.68)	-2.46%
6,000	120.70	117.73	(2.97)	-2.46%
7,000	132.67	129.41	(3.27)	-2.46%
8,000	144.65	141.09	(3.56)	-2.46%
9,000	156.62	152.77	(3.86)	-2.46%
10,000	168.60	164.45	(4.15)	-2.46%
11,000	180.57	176.13	(4.44)	-2.46%
12,000	192.55	187.81	(4.74)	-2.46%
13,000	204.53	199.49	(5.03)	-2.46%
14,000	216.50	211.17	(5.33)	-2.46%
15,000	228.48	222.86	(5.62)	-2.46%
16,000	240.45	234.54	(5.92)	-2.46%
17,000	252.43	246.22	(6.21)	-2.46%
18,000	264.40	257.90	(6.50)	-2.46%
19,000	276.38	269.58	(6.80)	-2.46%
20,000	288.35	281.26	(7.09)	-2.46%
25,000	348.23	339.67	(8.56)	-2.46%
30,000	408.11	398.07	(10.04)	-2.46%
35,000	467.98	456.48	(11.51)	-2.46%
40,000	527.86	514.88	(12.98)	-2.46%
45,000	587.74	573.29	(14.45)	-2.46%
50,000	647.61	631.69	(15.92)	-2.46%
60,000	767.37	748.50	(18.87)	-2.46%
70,000	887.12	865.31	(21.81)	-2.46%
80,000	1,006.87	982.12	(24.75)	-2.46%
90,000	1,126.63	1,098.93	(27.70)	-2.46%
100,000	1,246.38	1,215.74	(30.64)	-2.46%
110,000	1,366.13	1,332.55	(33.58)	-2.46%
120,000	1,485.89	1,449.36	(36.53)	-2.46%
130,000	1,605.64	1,566.17	(39.47)	-2.46%
140,000	1,725.39	1,682.98	(42.41)	-2.46%
150,000	1,845.15	1,799.79	(45.36)	-2.46%
160,000	1,964.90	1,916.60	(48.30)	-2.46%
170,000	2,084.66	2,033.41	(51.25)	-2.46%
180,000	2,204.41	2,150.22	(54.19)	-2.46%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 2
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 56.68	\$ 55.93	\$ (0.75)	-1.32%
1,000	69.43	68.52	(0.92)	-1.32%
2,000	82.19	81.10	(1.09)	-1.32%
3,000	94.94	93.69	(1.26)	-1.32%
3,870	106.04	104.63	(1.40)	-1.32%
4,000	107.69	106.27	(1.42)	-1.32%
5,000	120.45	118.86	(1.59)	-1.32%
6,000	133.20	131.44	(1.76)	-1.32%
7,000	145.95	144.03	(1.93)	-1.32%
8,000	158.71	156.61	(2.10)	-1.32%
9,000	171.46	169.20	(2.27)	-1.32%
10,000	184.22	181.78	(2.44)	-1.32%
11,000	196.97	194.37	(2.60)	-1.32%
12,000	209.72	206.95	(2.77)	-1.32%
13,000	222.48	219.54	(2.94)	-1.32%
14,000	235.23	232.12	(3.11)	-1.32%
15,000	247.98	244.71	(3.28)	-1.32%
16,000	260.74	257.29	(3.45)	-1.32%
17,000	273.49	269.88	(3.62)	-1.32%
18,000	286.24	282.46	(3.78)	-1.32%
19,000	299.00	295.05	(3.95)	-1.32%
20,000	311.75	307.63	(4.12)	-1.32%
25,000	375.52	370.56	(4.97)	-1.32%
30,000	439.29	433.48	(5.81)	-1.32%
35,000	503.06	496.41	(6.65)	-1.32%
40,000	566.83	559.33	(7.50)	-1.32%
45,000	630.59	622.26	(8.34)	-1.32%
50,000	694.36	685.18	(9.18)	-1.32%
60,000	821.90	811.03	(10.87)	-1.32%
70,000	949.43	936.88	(12.55)	-1.32%
80,000	1,076.97	1,062.73	(14.24)	-1.32%
90,000	1,204.51	1,188.58	(15.93)	-1.32%
100,000	1,332.04	1,314.43	(17.61)	-1.32%
110,000	1,459.58	1,440.28	(19.30)	-1.32%
120,000	1,587.12	1,566.13	(20.99)	-1.32%
130,000	1,714.65	1,691.98	(22.67)	-1.32%
140,000	1,842.19	1,817.83	(24.36)	-1.32%
150,000	1,969.73	1,943.68	(26.05)	-1.32%
160,000	2,097.26	2,069.53	(27.73)	-1.32%
170,000	2,224.80	2,195.38	(29.42)	-1.32%
180,000	2,352.33	2,321.23	(31.10)	-1.32%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 3
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 67.26	\$ 66.37	\$ (0.89)	-1.32%
1,000	79.69	78.63	(1.05)	-1.32%
2,000	92.12	90.90	(1.22)	-1.32%
3,000	104.54	103.16	(1.38)	-1.32%
3,870	115.36	113.83	(1.53)	-1.32%
4,000	116.97	115.43	(1.55)	-1.32%
5,000	129.40	127.69	(1.71)	-1.32%
6,000	141.83	139.95	(1.88)	-1.32%
7,000	154.26	152.22	(2.04)	-1.32%
8,000	166.69	164.48	(2.20)	-1.32%
9,000	179.11	176.75	(2.37)	-1.32%
10,000	191.54	189.01	(2.53)	-1.32%
11,000	203.97	201.27	(2.70)	-1.32%
12,000	216.40	213.54	(2.86)	-1.32%
13,000	228.83	225.80	(3.03)	-1.32%
14,000	241.26	238.07	(3.19)	-1.32%
15,000	253.68	250.33	(3.35)	-1.32%
16,000	266.11	262.59	(3.52)	-1.32%
17,000	278.54	274.86	(3.68)	-1.32%
18,000	290.97	287.12	(3.85)	-1.32%
19,000	303.40	299.39	(4.01)	-1.32%
20,000	315.83	311.65	(4.18)	-1.32%
25,000	377.97	372.97	(5.00)	-1.32%
30,000	440.11	434.29	(5.82)	-1.32%
35,000	502.25	495.61	(6.64)	-1.32%
40,000	564.39	556.93	(7.46)	-1.32%
45,000	626.53	618.25	(8.28)	-1.32%
50,000	688.68	679.57	(9.11)	-1.32%
60,000	812.96	802.21	(10.75)	-1.32%
70,000	937.24	924.85	(12.39)	-1.32%
80,000	1,061.53	1,047.49	(14.04)	-1.32%
90,000	1,185.81	1,170.13	(15.68)	-1.32%
100,000	1,310.09	1,292.77	(17.32)	-1.32%
110,000	1,434.38	1,415.41	(18.97)	-1.32%
120,000	1,558.66	1,538.05	(20.61)	-1.32%
130,000	1,682.94	1,660.69	(22.25)	-1.32%
140,000	1,807.23	1,783.33	(23.90)	-1.32%
150,000	1,931.51	1,905.97	(25.54)	-1.32%
160,000	2,055.79	2,028.61	(27.18)	-1.32%
170,000	2,180.08	2,151.25	(28.83)	-1.32%
180,000	2,304.36	2,273.89	(30.47)	-1.32%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 4
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 87.27	\$ 86.12	\$ (1.15)	-1.32%
1,000	100.12	98.80	(1.32)	-1.32%
2,000	112.98	111.48	(1.49)	-1.32%
3,000	125.83	124.16	(1.66)	-1.32%
3,870	137.01	135.20	(1.81)	-1.32%
4,000	138.68	136.84	(1.83)	-1.32%
5,000	151.53	149.53	(2.00)	-1.32%
6,000	164.38	162.21	(2.17)	-1.32%
7,000	177.23	174.89	(2.34)	-1.32%
8,000	190.08	187.57	(2.51)	-1.32%
9,000	202.93	200.25	(2.68)	-1.32%
10,000	215.78	212.93	(2.85)	-1.32%
11,000	228.63	225.61	(3.02)	-1.32%
12,000	241.49	238.29	(3.19)	-1.32%
13,000	254.34	250.97	(3.36)	-1.32%
14,000	267.19	263.65	(3.53)	-1.32%
15,000	280.04	276.34	(3.70)	-1.32%
16,000	292.89	289.02	(3.87)	-1.32%
17,000	305.74	301.70	(4.04)	-1.32%
18,000	318.59	314.38	(4.21)	-1.32%
19,000	331.44	327.06	(4.38)	-1.32%
20,000	344.29	339.74	(4.55)	-1.32%
25,000	408.55	403.15	(5.40)	-1.32%
30,000	472.80	466.55	(6.25)	-1.32%
35,000	537.06	529.96	(7.10)	-1.32%
40,000	601.31	593.36	(7.95)	-1.32%
45,000	665.57	656.77	(8.80)	-1.32%
50,000	729.82	720.17	(9.65)	-1.32%
60,000	858.33	846.98	(11.35)	-1.32%
70,000	986.84	973.79	(13.05)	-1.32%
80,000	1,115.35	1,100.60	(14.75)	-1.32%
90,000	1,243.86	1,227.41	(16.45)	-1.32%
100,000	1,372.37	1,354.22	(18.15)	-1.32%
110,000	1,500.88	1,481.03	(19.85)	-1.32%
120,000	1,629.39	1,607.84	(21.55)	-1.32%
130,000	1,757.89	1,734.65	(23.24)	-1.32%
140,000	1,886.40	1,861.46	(24.94)	-1.32%
150,000	2,014.91	1,988.27	(26.64)	-1.32%
160,000	2,143.42	2,115.08	(28.34)	-1.32%
170,000	2,271.93	2,241.89	(30.04)	-1.32%
180,000	2,400.44	2,368.70	(31.74)	-1.32%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 4 - FLAT RATE TO METERED CUSTOMERS
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS (1)	BILLS UNDER		INCREASE	
	PRESENT RATES (2)	PROPOSED RATES (3)	AMOUNT (4)	PERCENT (5)
0	\$ 135.14	\$ 86.12	\$ (49.02)	-36.27%
1,000	135.14	98.80	(36.34)	-26.89%
2,000	135.14	111.48	(23.65)	-17.50%
3,000	135.14	124.16	(10.97)	-8.12%
3,870	135.14	135.20	0.06	0.04%
4,000	135.14	136.84	1.71	1.26%
5,000	135.14	149.53	14.39	10.65%
6,000	135.14	162.21	27.07	20.03%
7,000	135.14	174.89	39.75	29.41%
8,000	135.14	187.57	52.43	38.80%
9,000	135.14	200.25	65.11	48.18%
10,000	135.14	212.93	77.79	57.57%
11,000	135.14	225.61	90.47	66.95%
12,000	135.14	238.29	103.16	76.33%
13,000	135.14	250.97	115.84	85.72%
14,000	135.14	263.65	128.52	95.10%
15,000	135.14	276.34	141.20	104.49%
16,000	135.14	289.02	153.88	113.87%
17,000	135.14	301.70	166.56	123.25%
18,000	135.14	314.38	179.24	132.64%
19,000	135.14	327.06	191.92	142.02%
20,000	135.14	339.74	204.60	151.40%
25,000	135.14	403.15	268.01	198.32%
30,000	135.14	466.55	331.41	245.24%
35,000	135.14	529.96	394.82	292.16%
40,000	135.14	593.36	458.22	339.08%
45,000	135.14	656.77	521.63	386.00%
50,000	135.14	720.17	585.03	432.92%
60,000	135.14	846.98	711.84	526.76%
70,000	135.14	973.79	838.65	620.60%
80,000	135.14	1,100.60	965.46	714.43%
90,000	135.14	1,227.41	1,092.27	808.27%
100,000	135.14	1,354.22	1,219.08	902.11%
110,000	135.14	1,481.03	1,345.89	995.95%
120,000	135.14	1,607.84	1,472.70	1089.79%
130,000	135.14	1,734.65	1,599.51	1183.62%
140,000	135.14	1,861.46	1,726.32	1277.46%
150,000	135.14	1,988.27	1,853.13	1371.30%
160,000	135.14	2,115.08	1,979.94	1465.14%
170,000	135.14	2,241.89	2,106.75	1558.98%
180,000	135.14	2,368.70	2,233.56	1652.82%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 5 - CHARGED BY METER SIZE
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 100.28	\$ 98.95	\$ (1.33)	-1.32%
1,000	113.28	111.79	(1.50)	-1.32%
2,000	126.29	124.62	(1.67)	-1.32%
3,000	139.30	137.46	(1.84)	-1.32%
3,870	150.62	148.63	(1.99)	-1.32%
4,000	152.31	150.30	(2.01)	-1.32%
5,000	165.32	163.14	(2.19)	-1.32%
6,000	178.33	175.97	(2.36)	-1.32%
7,000	191.34	188.81	(2.53)	-1.32%
8,000	204.35	201.65	(2.70)	-1.32%
9,000	217.36	214.48	(2.87)	-1.32%
10,000	230.37	227.32	(3.05)	-1.32%
11,000	243.38	240.16	(3.22)	-1.32%
12,000	256.38	252.99	(3.39)	-1.32%
13,000	269.39	265.83	(3.56)	-1.32%
14,000	282.40	278.67	(3.73)	-1.32%
15,000	295.41	291.51	(3.91)	-1.32%
16,000	308.42	304.34	(4.08)	-1.32%
17,000	321.43	317.18	(4.25)	-1.32%
18,000	334.44	330.02	(4.42)	-1.32%
19,000	347.45	342.85	(4.59)	-1.32%
20,000	360.46	355.69	(4.77)	-1.32%
25,000	425.50	419.88	(5.63)	-1.32%
30,000	490.55	484.06	(6.49)	-1.32%
35,000	555.59	548.25	(7.35)	-1.32%
40,000	620.64	612.43	(8.21)	-1.32%
45,000	685.68	676.62	(9.07)	-1.32%
50,000	750.73	740.80	(9.93)	-1.32%
60,000	880.82	869.17	(11.65)	-1.32%
70,000	1,010.91	997.54	(13.37)	-1.32%
80,000	1,141.00	1,125.91	(15.09)	-1.32%
90,000	1,271.09	1,254.28	(16.81)	-1.32%
100,000	1,401.18	1,382.65	(18.53)	-1.32%
110,000	1,531.27	1,511.02	(20.25)	-1.32%
120,000	1,661.36	1,639.39	(21.97)	-1.32%
130,000	1,791.45	1,767.76	(23.69)	-1.32%
140,000	1,921.54	1,896.13	(25.41)	-1.32%
150,000	2,051.63	2,024.50	(27.13)	-1.32%
160,000	2,181.72	2,152.87	(28.85)	-1.32%
170,000	2,311.81	2,281.24	(30.57)	-1.32%
180,000	2,441.90	2,409.61	(32.29)	-1.32%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 5 - CHARGED BY NUMBER OF EDU
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 100.28	\$ 98.95	\$ (1.33)	-1.32%
1,000	113.28	111.79	(1.50)	-1.32%
2,000	126.29	124.62	(1.67)	-1.32%
3,000	139.30	137.46	(1.84)	-1.32%
3,870	150.62	148.63	(1.99)	-1.32%
4,000	152.31	150.30	(2.01)	-1.32%
5,000	165.32	163.14	(2.19)	-1.32%
6,000	178.33	175.97	(2.36)	-1.32%
7,000	191.34	188.81	(2.53)	-1.32%
8,000	204.35	201.65	(2.70)	-1.32%
9,000	217.36	214.48	(2.87)	-1.32%
10,000	230.37	227.32	(3.05)	-1.32%
11,000	243.38	240.16	(3.22)	-1.32%
12,000	256.38	252.99	(3.39)	-1.32%
13,000	269.39	265.83	(3.56)	-1.32%
14,000	282.40	278.67	(3.73)	-1.32%
15,000	295.41	291.51	(3.91)	-1.32%
16,000	308.42	304.34	(4.08)	-1.32%
17,000	321.43	317.18	(4.25)	-1.32%
18,000	334.44	330.02	(4.42)	-1.32%
19,000	347.45	342.85	(4.59)	-1.32%
20,000	360.46	355.69	(4.77)	-1.32%
25,000	425.50	419.88	(5.63)	-1.32%
30,000	490.55	484.06	(6.49)	-1.32%
35,000	555.59	548.25	(7.35)	-1.32%
40,000	620.64	612.43	(8.21)	-1.32%
45,000	685.68	676.62	(9.07)	-1.32%
50,000	750.73	740.80	(9.93)	-1.32%
60,000	880.82	869.17	(11.65)	-1.32%
70,000	1,010.91	997.54	(13.37)	-1.32%
80,000	1,141.00	1,125.91	(15.09)	-1.32%
90,000	1,271.09	1,254.28	(16.81)	-1.32%
100,000	1,401.18	1,382.65	(18.53)	-1.32%
110,000	1,531.27	1,511.02	(20.25)	-1.32%
120,000	1,661.36	1,639.39	(21.97)	-1.32%
130,000	1,791.45	1,767.76	(23.69)	-1.32%
140,000	1,921.54	1,896.13	(25.41)	-1.32%
150,000	2,051.63	2,024.50	(27.13)	-1.32%
160,000	2,181.72	2,152.87	(28.85)	-1.32%
170,000	2,311.81	2,281.24	(30.57)	-1.32%
180,000	2,441.90	2,409.61	(32.29)	-1.32%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 5 - FLAT RATE TO METERED
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 152.31	\$ 98.95	\$ (53.36)	-35.04%
1,000	152.31	111.79	(40.53)	-26.61%
2,000	152.31	124.62	(27.69)	-18.18%
3,000	152.31	137.46	(14.85)	-9.75%
3,870	152.31	148.63	(3.68)	-2.42%
4,000	152.31	150.30	(2.02)	-1.32%
5,000	152.31	163.14	10.82	7.10%
6,000	152.31	175.97	23.66	15.53%
7,000	152.31	188.81	36.49	23.96%
8,000	152.31	201.65	49.33	32.39%
9,000	152.31	214.48	62.17	40.82%
10,000	152.31	227.32	75.01	49.24%
11,000	152.31	240.16	87.84	57.67%
12,000	152.31	252.99	100.68	66.10%
13,000	152.31	265.83	113.52	74.53%
14,000	152.31	278.67	126.35	82.96%
15,000	152.31	291.51	139.19	91.38%
16,000	152.31	304.34	152.03	99.81%
17,000	152.31	317.18	164.86	108.24%
18,000	152.31	330.02	177.70	116.67%
19,000	152.31	342.85	190.54	125.10%
20,000	152.31	355.69	203.38	133.52%
25,000	152.31	419.88	267.56	175.66%
30,000	152.31	484.06	331.75	217.80%
35,000	152.31	548.25	395.93	259.94%
40,000	152.31	612.43	460.12	302.08%
45,000	152.31	676.62	524.30	344.22%
50,000	152.31	740.80	588.49	386.36%
60,000	152.31	869.17	716.86	470.64%
70,000	152.31	997.54	845.23	554.92%
80,000	152.31	1,125.91	973.60	639.20%
90,000	152.31	1,254.28	1,101.97	723.48%
100,000	152.31	1,382.65	1,230.34	807.76%
110,000	152.31	1,511.02	1,358.71	892.04%
120,000	152.31	1,639.39	1,487.08	976.32%
130,000	152.31	1,767.76	1,615.45	1060.60%
140,000	152.31	1,896.13	1,743.82	1144.88%
150,000	152.31	2,024.50	1,872.19	1229.16%
160,000	152.31	2,152.87	2,000.56	1313.44%
170,000	152.31	2,281.24	2,128.93	1397.72%
180,000	152.31	2,409.61	2,257.30	1482.00%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 5 - AVON GROVE SCHOOL DISTRICT DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
6 INCH METERS

CONSUMPTION GALLONS (1)	BILLS UNDER		INCREASE	
	PRESENT RATES (2)	PROPOSED RATES (3)	AMOUNT (4)	PERCENT (5)
0	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
1,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
2,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
3,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
3,870	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
4,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
5,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
6,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
7,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
8,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
9,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
10,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
11,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
12,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
13,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
14,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
15,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
16,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
17,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
18,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
19,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
20,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
25,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
30,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
35,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
40,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
45,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
50,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
60,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
70,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
80,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
90,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
100,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
110,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
120,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
130,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
140,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
150,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
160,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
170,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%
180,000	\$ 11,071.76	\$ 10,933.55	\$ (138.21)	-1.25%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 6
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 60.35	\$ 58.86	\$ (1.49)	-2.47%
1,000	63.14	61.59	(1.56)	-2.47%
2,000	65.94	64.31	(1.63)	-2.47%
3,000	68.74	67.04	(1.69)	-2.47%
3,870	71.17	69.41	(1.75)	-2.46%
4,000	71.53	69.77	(1.76)	-2.46%
5,000	74.33	72.50	(1.83)	-2.46%
6,000	77.12	75.22	(1.90)	-2.46%
7,000	79.92	77.95	(1.97)	-2.46%
8,000	82.72	80.68	(2.04)	-2.46%
9,000	85.51	83.40	(2.11)	-2.46%
10,000	88.31	86.13	(2.18)	-2.46%
11,000	91.10	88.86	(2.24)	-2.46%
12,000	93.90	91.59	(2.31)	-2.46%
13,000	96.70	94.31	(2.38)	-2.46%
14,000	99.49	97.04	(2.45)	-2.46%
15,000	102.29	99.77	(2.52)	-2.46%
16,000	105.08	102.49	(2.59)	-2.46%
17,000	107.88	105.22	(2.66)	-2.46%
18,000	110.68	107.95	(2.73)	-2.46%
19,000	113.47	110.68	(2.80)	-2.46%
20,000	116.27	113.40	(2.86)	-2.46%
25,000	130.25	127.04	(3.21)	-2.46%
30,000	144.23	140.67	(3.55)	-2.46%
35,000	158.21	154.31	(3.90)	-2.46%
40,000	172.19	167.95	(4.24)	-2.46%
45,000	186.17	181.58	(4.58)	-2.46%
50,000	200.15	195.22	(4.93)	-2.46%
60,000	228.11	222.49	(5.62)	-2.46%
70,000	256.07	249.76	(6.30)	-2.46%
80,000	284.03	277.03	(6.99)	-2.46%
90,000	311.99	304.30	(7.68)	-2.46%
100,000	339.95	331.58	(8.37)	-2.46%
110,000	367.90	358.85	(9.06)	-2.46%
120,000	395.86	386.12	(9.75)	-2.46%
130,000	423.82	413.39	(10.43)	-2.46%
140,000	451.78	440.66	(11.12)	-2.46%
150,000	479.74	467.93	(11.81)	-2.46%
160,000	507.70	495.21	(12.50)	-2.46%
170,000	535.66	522.48	(13.19)	-2.46%
180,000	563.62	549.75	(13.87)	-2.46%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 7
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 42.69	\$ 47.64	\$ 4.95	11.58%
1,000	51.92	59.32	7.40	14.26%
2,000	61.14	71.00	9.86	16.13%
3,000	70.36	82.68	12.32	17.51%
3,870	78.39	92.85	14.46	18.44%
4,000	79.59	94.36	14.78	18.57%
5,000	88.81	106.05	17.24	19.41%
6,000	98.03	117.73	19.69	20.09%
7,000	107.26	129.41	22.15	20.65%
8,000	116.48	141.09	24.61	21.13%
9,000	125.70	152.77	27.07	21.53%
10,000	134.92	164.45	29.53	21.88%
11,000	144.15	176.13	31.98	22.19%
12,000	153.37	187.81	34.44	22.46%
13,000	162.59	199.49	36.90	22.69%
14,000	171.82	211.17	39.36	22.91%
15,000	181.04	222.86	41.82	23.10%
16,000	190.26	234.54	44.27	23.27%
17,000	199.48	246.22	46.73	23.43%
18,000	208.71	257.90	49.19	23.57%
19,000	217.93	269.58	51.65	23.70%
20,000	227.15	281.26	54.11	23.82%
25,000	273.27	339.67	66.40	24.30%
30,000	319.38	398.07	78.69	24.64%
35,000	365.50	456.48	90.98	24.89%
40,000	411.61	514.88	103.27	25.09%
45,000	457.73	573.29	115.56	25.25%
50,000	503.84	631.69	127.85	25.37%
60,000	596.07	748.50	152.43	25.57%
70,000	688.30	865.31	177.01	25.72%
80,000	780.53	982.12	201.59	25.83%
90,000	872.76	1,098.93	226.17	25.91%
100,000	964.99	1,215.74	250.75	25.98%
110,000	1,057.22	1,332.55	275.33	26.04%
120,000	1,149.45	1,449.36	299.91	26.09%
130,000	1,241.68	1,566.17	324.49	26.13%
140,000	1,333.91	1,682.98	349.07	26.17%
150,000	1,426.14	1,799.79	373.65	26.20%
160,000	1,518.37	1,916.60	398.23	26.23%
170,000	1,610.60	2,033.41	422.81	26.25%
180,000	1,702.83	2,150.22	447.39	26.27%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 8
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 58.38	\$ 55.93	\$ (2.45)	-4.20%
1,000	70.28	68.52	(1.76)	-2.51%
2,000	82.17	81.10	(1.07)	-1.30%
3,000	94.06	93.69	(0.38)	-0.40%
3,870	104.41	104.63	0.22	0.21%
4,000	105.96	106.27	0.31	0.29%
5,000	117.85	118.86	1.00	0.85%
6,000	129.75	131.44	1.69	1.30%
7,000	141.64	144.03	2.38	1.68%
8,000	153.54	156.61	3.07	2.00%
9,000	165.43	169.20	3.76	2.28%
10,000	177.32	181.78	4.46	2.51%
11,000	189.22	194.37	5.15	2.72%
12,000	201.11	206.95	5.84	2.90%
13,000	213.01	219.54	6.53	3.06%
14,000	224.90	232.12	7.22	3.21%
15,000	236.80	244.71	7.91	3.34%
16,000	248.69	257.29	8.60	3.46%
17,000	260.58	269.88	9.29	3.57%
18,000	272.48	282.46	9.98	3.66%
19,000	284.37	295.05	10.67	3.75%
20,000	296.27	307.63	11.36	3.84%
25,000	355.74	370.56	14.82	4.16%
30,000	415.21	433.48	18.27	4.40%
35,000	474.68	496.41	21.72	4.58%
40,000	534.15	559.33	25.18	4.71%
45,000	593.62	622.26	28.63	4.82%
50,000	653.10	685.18	32.08	4.91%
60,000	772.04	811.03	38.99	5.05%
70,000	890.98	936.88	45.90	5.15%
80,000	1,009.92	1,062.73	52.81	5.23%
90,000	1,128.87	1,188.58	59.71	5.29%
100,000	1,247.81	1,314.43	66.62	5.34%
110,000	1,366.75	1,440.28	73.53	5.38%
120,000	1,485.70	1,566.13	80.43	5.41%
130,000	1,604.64	1,691.98	87.34	5.44%
140,000	1,723.58	1,817.83	94.25	5.47%
150,000	1,842.52	1,943.68	101.16	5.49%
160,000	1,961.47	2,069.53	108.06	5.51%
170,000	2,080.41	2,195.38	114.97	5.53%
180,000	2,199.35	2,321.23	121.88	5.54%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 9 - CHELTENHAM TOWNSHIP DIVISION
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 32.85	\$ 47.64	\$ 14.79	45.00%
1,000	40.30	59.32	19.02	47.19%
2,000	47.75	71.00	23.25	48.69%
3,000	55.20	82.68	27.48	49.79%
3,870	61.68	92.85	31.17	50.53%
4,000	62.65	94.36	31.72	50.62%
5,000	70.10	106.05	35.95	51.28%
6,000	77.55	117.73	40.18	51.82%
7,000	84.99	129.41	44.41	52.25%
8,000	92.44	141.09	48.65	52.62%
9,000	99.89	152.77	52.88	52.94%
10,000	107.34	164.45	57.11	53.21%
11,000	114.79	176.13	61.34	53.44%
12,000	122.24	187.81	65.58	53.65%
13,000	129.68	199.49	69.81	53.83%
14,000	137.13	211.17	74.04	53.99%
15,000	144.58	222.86	78.27	54.14%
16,000	152.03	234.54	82.51	54.27%
17,000	159.48	246.22	86.74	54.39%
18,000	166.93	257.90	90.97	54.50%
19,000	174.38	269.58	95.20	54.60%
20,000	181.82	281.26	99.44	54.69%
25,000	219.07	339.67	120.60	55.05%
30,000	256.31	398.07	141.76	55.31%
35,000	293.55	456.48	162.92	55.50%
40,000	330.79	514.88	184.09	55.65%
45,000	368.04	573.29	205.25	55.77%
50,000	405.28	631.69	226.41	55.87%
60,000	479.76	748.50	268.74	56.01%
70,000	554.25	865.31	311.06	56.12%
80,000	628.73	982.12	353.39	56.21%
90,000	703.22	1,098.93	395.71	56.27%
100,000	777.70	1,215.74	438.04	56.32%
110,000	852.19	1,332.55	480.36	56.37%
120,000	926.67	1,449.36	522.69	56.40%
130,000	1,001.16	1,566.17	565.01	56.44%
140,000	1,075.64	1,682.98	607.34	56.46%
150,000	1,150.13	1,799.79	649.66	56.49%
160,000	1,224.61	1,916.60	691.99	56.51%
170,000	1,299.10	2,033.41	734.31	56.52%
180,000	1,373.58	2,150.22	776.64	56.54%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 10
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 36.05	\$ 47.64	\$ 11.59	32.16%
1,000	43.88	59.32	15.44	35.20%
2,000	51.71	71.00	19.30	37.32%
3,000	59.54	82.68	23.15	38.88%
3,870	66.35	92.85	26.50	39.94%
4,000	67.36	94.36	27.00	40.08%
5,000	75.19	106.05	30.85	41.03%
6,000	83.02	117.73	34.70	41.80%
7,000	90.85	129.41	38.55	42.44%
8,000	98.68	141.09	42.41	42.97%
9,000	106.51	152.77	46.26	43.43%
10,000	114.34	164.45	50.11	43.82%
11,000	122.17	176.13	53.96	44.17%
12,000	130.00	187.81	57.81	44.47%
13,000	137.83	199.49	61.66	44.74%
14,000	145.66	211.17	65.51	44.98%
15,000	153.49	222.86	69.37	45.19%
16,000	161.32	234.54	73.22	45.39%
17,000	169.15	246.22	77.07	45.56%
18,000	176.98	257.90	80.92	45.72%
19,000	184.81	269.58	84.77	45.87%
20,000	192.64	281.26	88.62	46.01%
25,000	231.78	339.67	107.88	46.54%
30,000	270.93	398.07	127.14	46.93%
35,000	310.08	456.48	146.39	47.21%
40,000	349.23	514.88	165.65	47.43%
45,000	388.38	573.29	184.91	47.61%
50,000	427.52	631.69	204.17	47.76%
60,000	505.82	748.50	242.68	47.98%
70,000	584.11	865.31	281.20	48.14%
80,000	662.41	982.12	319.71	48.26%
90,000	740.70	1,098.93	358.23	48.36%
100,000	819.00	1,215.74	396.74	48.44%
110,000	897.29	1,332.55	435.26	48.51%
120,000	975.59	1,449.36	473.77	48.56%
130,000	1,053.89	1,566.17	512.28	48.61%
140,000	1,132.18	1,682.98	550.80	48.65%
150,000	1,210.48	1,799.79	589.31	48.68%
160,000	1,288.77	1,916.60	627.83	48.72%
170,000	1,367.07	2,033.41	666.34	48.74%
180,000	1,445.36	2,150.22	704.86	48.77%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 11
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 46.07	\$ 55.93	\$ 9.86	21.40%
1,000	69.64	68.52	(1.12)	-1.62%
2,000	93.21	81.10	(12.11)	-12.99%
3,000	116.78	93.69	(23.10)	-19.78%
3,870	139.04	104.63	(34.41)	-24.75%
4,000	140.35	106.27	(34.08)	-24.28%
5,000	163.92	118.86	(45.07)	-27.49%
6,000	197.81	131.44	(66.37)	-33.55%
7,000	231.69	144.03	(87.66)	-37.84%
8,000	265.57	156.61	(108.96)	-41.03%
9,000	299.45	169.20	(130.26)	-43.50%
10,000	333.34	181.78	(151.56)	-45.47%
11,000	367.22	194.37	(172.86)	-47.07%
12,000	401.10	206.95	(194.15)	-48.40%
13,000	434.99	219.54	(215.45)	-49.53%
14,000	468.87	232.12	(236.75)	-50.49%
15,000	502.75	244.71	(258.05)	-51.33%
16,000	536.64	257.29	(279.35)	-52.06%
17,000	570.52	269.88	(300.64)	-52.70%
18,000	604.40	282.46	(321.94)	-53.27%
19,000	638.28	295.05	(343.24)	-53.78%
20,000	672.17	307.63	(364.54)	-54.23%
25,000	841.58	370.56	(471.03)	-55.97%
30,000	1,011.00	433.48	(577.52)	-57.12%
35,000	1,180.41	496.41	(684.01)	-57.95%
40,000	1,349.83	559.33	(790.50)	-58.56%
45,000	1,519.24	622.26	(896.99)	-59.04%
50,000	1,688.66	685.18	(1,003.48)	-59.42%
60,000	2,027.49	811.03	(1,216.46)	-60.00%
70,000	2,366.32	936.88	(1,429.44)	-60.41%
80,000	2,705.15	1,062.73	(1,642.42)	-60.71%
90,000	3,043.98	1,188.58	(1,855.40)	-60.95%
100,000	3,382.81	1,314.43	(2,068.38)	-61.14%
110,000	3,721.64	1,440.28	(2,281.36)	-61.30%
120,000	4,060.47	1,566.13	(2,494.34)	-61.43%
130,000	4,399.30	1,691.98	(2,707.32)	-61.54%
140,000	4,738.13	1,817.83	(2,920.30)	-61.63%
150,000	5,076.96	1,943.68	(3,133.28)	-61.72%
160,000	5,415.79	2,069.53	(3,346.26)	-61.79%
170,000	5,754.62	2,195.38	(3,559.24)	-61.85%
180,000	6,093.45	2,321.23	(3,772.22)	-61.91%

* Present rates include 1.34% DSIC.

AQUA PENNSYLVANIA INC.
RATE ZONE 12
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - PER DWELLING UNIT - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 53.49	\$ 47.64	\$ (5.85)	-10.94%
1,000	57.86	59.32	1.46	2.52%
2,000	62.23	71.00	8.77	14.09%
3,000	66.60	82.68	16.08	24.14%
3,870	70.51	92.85	22.33	31.67%
4,000	71.11	94.36	23.25	32.70%
5,000	75.71	106.05	30.33	40.06%
6,000	80.31	117.73	37.41	46.59%
7,000	84.97	129.41	44.43	52.29%
8,000	89.78	141.09	51.30	57.14%
9,000	94.59	152.77	58.17	61.50%
10,000	99.40	164.45	65.05	65.44%
11,000	104.69	176.13	71.44	68.23%
12,000	109.98	187.81	77.83	70.76%
13,000	115.27	199.49	84.22	73.06%
14,000	120.93	211.17	90.24	74.62%
15,000	126.83	222.86	96.02	75.71%
16,000	132.73	234.54	101.81	76.70%
17,000	138.89	246.22	107.33	77.27%
18,000	145.66	257.90	112.24	77.05%
19,000	152.43	269.58	117.15	76.85%
20,000	159.20	281.26	122.06	76.67%
25,000	193.05	339.67	146.61	75.95%
30,000	226.90	398.07	171.17	75.44%
35,000	260.75	456.48	195.72	75.06%
40,000	294.60	514.88	220.28	74.77%
45,000	328.45	573.29	244.83	74.54%
50,000	362.30	631.69	269.39	74.35%
60,000	430.00	748.50	318.50	74.07%
70,000	497.70	865.31	367.61	73.86%
80,000	565.40	982.12	416.72	73.70%
90,000	633.10	1,098.93	465.83	73.58%
100,000	700.80	1,215.74	514.94	73.48%
110,000	768.50	1,332.55	564.05	73.40%
120,000	836.20	1,449.36	613.16	73.33%
130,000	903.90	1,566.17	662.27	73.27%
140,000	971.60	1,682.98	711.38	73.22%
150,000	1,039.30	1,799.79	760.49	73.17%
160,000	1,107.00	1,916.60	809.60	73.13%
170,000	1,174.70	2,033.41	858.71	73.10%
180,000	1,242.40	2,150.22	907.82	73.07%

AQUA PENNSYLVANIA INC.
RATE ZONE 12
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - PER TWO-UNIT DWELLING UNITS - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 89.74	\$ 47.64	\$ (42.10)	-46.91%
1,000	94.11	59.32	(34.79)	-36.97%
2,000	98.48	71.00	(27.48)	-27.90%
3,000	102.85	82.68	(20.17)	-19.61%
3,870	106.76	92.85	(13.91)	-13.03%
4,000	107.36	94.36	(12.99)	-12.10%
5,000	111.96	106.05	(5.91)	-5.28%
6,000	116.56	117.73	1.17	1.00%
7,000	121.22	129.41	8.19	6.75%
8,000	126.03	141.09	15.06	11.95%
9,000	130.84	152.77	21.93	16.76%
10,000	135.65	164.45	28.80	21.23%
11,000	140.94	176.13	35.19	24.97%
12,000	146.23	187.81	41.58	28.44%
13,000	151.52	199.49	47.97	31.66%
14,000	157.18	211.17	54.00	34.35%
15,000	163.08	222.86	59.78	36.66%
16,000	168.98	234.54	65.56	38.80%
17,000	175.14	246.22	71.08	40.58%
18,000	181.91	257.90	75.99	41.77%
19,000	188.68	269.58	80.90	42.88%
20,000	195.45	281.26	85.81	43.91%
25,000	229.30	339.67	110.37	48.13%
30,000	263.15	398.07	134.92	51.27%
35,000	297.00	456.48	159.48	53.70%
40,000	330.85	514.88	184.03	55.62%
45,000	364.70	573.29	208.59	57.19%
50,000	398.55	631.69	233.14	58.50%
60,000	466.25	748.50	282.25	60.54%
70,000	533.95	865.31	331.36	62.06%
80,000	601.65	982.12	380.47	63.24%
90,000	669.35	1,098.93	429.58	64.18%
100,000	737.05	1,215.74	478.69	64.95%
110,000	804.75	1,332.55	527.80	65.59%
120,000	872.45	1,449.36	576.91	66.13%
130,000	940.15	1,566.17	626.02	66.59%
140,000	1,007.85	1,682.98	675.13	66.99%
150,000	1,075.55	1,799.79	724.24	67.34%
160,000	1,143.25	1,916.60	773.35	67.65%
170,000	1,210.95	2,033.41	822.46	67.92%
180,000	1,278.65	2,150.22	871.57	68.16%

AQUA PENNSYLVANIA INC.
RATE ZONE 13, RATES A/B - FLAT RATE TO METERED
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 33.33	\$ 37.92	\$ 4.59	13.76%
1,000	33.33	47.22	13.88	41.65%
2,000	33.33	56.51	23.18	69.54%
3,000	33.33	65.81	32.48	97.43%
3,870	33.33	73.90	40.57	121.70%
4,000	33.33	75.11	41.77	125.32%
5,000	33.33	84.41	51.07	153.22%
6,000	33.33	93.70	60.37	181.11%
7,000	33.33	103.00	69.67	209.00%
8,000	33.33	112.30	78.96	236.89%
9,000	33.33	121.59	88.26	264.78%
10,000	33.33	130.89	97.56	292.67%
11,000	33.33	140.19	106.85	320.56%
12,000	33.33	149.48	116.15	348.45%
13,000	33.33	158.78	125.45	376.34%
14,000	33.33	168.08	134.74	404.23%
15,000	33.33	177.38	144.04	432.13%
16,000	33.33	186.67	153.34	460.02%
17,000	33.33	195.97	162.64	487.91%
18,000	33.33	205.27	171.93	515.80%
19,000	33.33	214.56	181.23	543.69%
20,000	33.33	223.86	190.53	571.58%
25,000	33.33	270.35	237.01	711.04%
30,000	33.33	316.83	283.50	850.49%
35,000	33.33	363.32	329.98	989.95%
40,000	33.33	409.80	376.47	1129.40%
45,000	33.33	456.29	422.95	1268.86%
50,000	33.33	502.77	469.44	1408.31%
60,000	33.33	595.74	562.41	1687.22%
70,000	33.33	688.71	655.38	1966.13%
80,000	33.33	781.68	748.35	2245.04%
90,000	33.33	874.65	841.32	2523.95%
100,000	33.33	967.62	934.29	2802.86%
110,000	33.33	1,060.59	1,027.26	3081.77%
120,000	33.33	1,153.56	1,120.23	3360.68%
130,000	33.33	1,246.53	1,213.20	3639.59%
140,000	33.33	1,339.50	1,306.17	3918.50%
150,000	33.33	1,432.47	1,399.14	4197.41%
160,000	33.33	1,525.44	1,492.11	4476.32%
170,000	33.33	1,618.41	1,585.08	4755.23%
180,000	33.33	1,711.38	1,678.05	5034.14%

AQUA PENNSYLVANIA INC.
RATE ZONE 13 -R ATE C - FLAT RATE TO METERED
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 45.17	\$ 37.92	\$ (7.25)	-16.04%
1,000	45.17	47.22	2.05	4.54%
2,000	45.17	56.51	11.35	25.12%
3,000	45.17	65.81	20.64	45.71%
3,870	45.17	73.90	28.73	63.61%
4,000	45.17	75.11	29.94	66.29%
5,000	45.17	84.41	39.24	86.87%
6,000	45.17	93.70	48.54	107.46%
7,000	45.17	103.00	57.83	128.04%
8,000	45.17	112.30	67.13	148.63%
9,000	45.17	121.59	76.43	169.21%
10,000	45.17	130.89	85.72	189.79%
11,000	45.17	140.19	95.02	210.38%
12,000	45.17	149.48	104.32	230.96%
13,000	45.17	158.78	113.61	251.54%
14,000	45.17	168.08	122.91	272.13%
15,000	45.17	177.38	132.21	292.71%
16,000	45.17	186.67	141.51	313.30%
17,000	45.17	195.97	150.80	333.88%
18,000	45.17	205.27	160.10	354.46%
19,000	45.17	214.56	169.40	375.05%
20,000	45.17	223.86	178.69	395.63%
25,000	45.17	270.35	225.18	498.55%
30,000	45.17	316.83	271.66	601.47%
35,000	45.17	363.32	318.15	704.39%
40,000	45.17	409.80	364.63	807.31%
45,000	45.17	456.29	411.12	910.23%
50,000	45.17	502.77	457.60	1013.14%
60,000	45.17	595.74	550.57	1218.98%
70,000	45.17	688.71	643.54	1424.82%
80,000	45.17	781.68	736.51	1630.66%
90,000	45.17	874.65	829.48	1836.49%
100,000	45.17	967.62	922.45	2042.33%
110,000	45.17	1,060.59	1,015.42	2248.17%
120,000	45.17	1,153.56	1,108.39	2454.01%
130,000	45.17	1,246.53	1,201.36	2659.85%
140,000	45.17	1,339.50	1,294.33	2865.68%
150,000	45.17	1,432.47	1,387.30	3071.52%
160,000	45.17	1,525.44	1,480.27	3277.36%
170,000	45.17	1,618.41	1,573.24	3483.20%
180,000	45.17	1,711.38	1,666.21	3689.03%

AQUA PENNSYLVANIA INC.
RATE ZONE 13 - RATE D - FLAT RATE TO METERED
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 50.00	\$ 37.92	\$ (12.08)	-24.16%
1,000	50.00	47.22	(2.78)	-5.57%
2,000	50.00	56.51	6.51	13.03%
3,000	50.00	65.81	15.81	31.62%
3,870	50.00	73.90	23.90	47.80%
4,000	50.00	75.11	25.11	50.22%
5,000	50.00	84.41	34.41	68.81%
6,000	50.00	93.70	43.70	87.40%
7,000	50.00	103.00	53.00	106.00%
8,000	50.00	112.30	62.30	124.59%
9,000	50.00	121.59	71.59	143.19%
10,000	50.00	130.89	80.89	161.78%
11,000	50.00	140.19	90.19	180.37%
12,000	50.00	149.48	99.48	198.97%
13,000	50.00	158.78	108.78	217.56%
14,000	50.00	168.08	118.08	236.16%
15,000	50.00	177.38	127.38	254.75%
16,000	50.00	186.67	136.67	273.34%
17,000	50.00	195.97	145.97	291.94%
18,000	50.00	205.27	155.27	310.53%
19,000	50.00	214.56	164.56	329.13%
20,000	50.00	223.86	173.86	347.72%
25,000	50.00	270.35	220.35	440.69%
30,000	50.00	316.83	266.83	533.66%
35,000	50.00	363.32	313.32	626.63%
40,000	50.00	409.80	359.80	719.60%
45,000	50.00	456.29	406.29	812.57%
50,000	50.00	502.77	452.77	905.54%
60,000	50.00	595.74	545.74	1091.48%
70,000	50.00	688.71	638.71	1277.42%
80,000	50.00	781.68	731.68	1463.36%
90,000	50.00	874.65	824.65	1649.30%
100,000	50.00	967.62	917.62	1835.24%
110,000	50.00	1,060.59	1,010.59	2021.18%
120,000	50.00	1,153.56	1,103.56	2207.12%
130,000	50.00	1,246.53	1,196.53	2393.06%
140,000	50.00	1,339.50	1,289.50	2579.00%
150,000	50.00	1,432.47	1,382.47	2764.94%
160,000	50.00	1,525.44	1,475.44	2950.88%
170,000	50.00	1,618.41	1,568.41	3136.82%
180,000	50.00	1,711.38	1,661.38	3322.76%

AQUA PENNSYLVANIA INC.
RATE ZONE 13 - RATE E - FLAT RATE TO METERED
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 40.00	\$ 37.92	\$ (2.08)	-5.20%
1,000	40.00	47.22	7.22	18.04%
2,000	40.00	56.51	16.51	41.29%
3,000	40.00	65.81	25.81	64.53%
3,870	40.00	73.90	33.90	84.75%
4,000	40.00	75.11	35.11	87.77%
5,000	40.00	84.41	44.41	111.01%
6,000	40.00	93.70	53.70	134.26%
7,000	40.00	103.00	63.00	157.50%
8,000	40.00	112.30	72.30	180.74%
9,000	40.00	121.59	81.59	203.98%
10,000	40.00	130.89	90.89	227.23%
11,000	40.00	140.19	100.19	250.47%
12,000	40.00	149.48	109.48	273.71%
13,000	40.00	158.78	118.78	296.95%
14,000	40.00	168.08	128.08	320.20%
15,000	40.00	177.38	137.38	343.44%
16,000	40.00	186.67	146.67	366.68%
17,000	40.00	195.97	155.97	389.92%
18,000	40.00	205.27	165.27	413.17%
19,000	40.00	214.56	174.56	436.41%
20,000	40.00	223.86	183.86	459.65%
25,000	40.00	270.35	230.35	575.86%
30,000	40.00	316.83	276.83	692.08%
35,000	40.00	363.32	323.32	808.29%
40,000	40.00	409.80	369.80	924.50%
45,000	40.00	456.29	416.29	1040.71%
50,000	40.00	502.77	462.77	1156.93%
60,000	40.00	595.74	555.74	1389.35%
70,000	40.00	688.71	648.71	1621.78%
80,000	40.00	781.68	741.68	1854.20%
90,000	40.00	874.65	834.65	2086.63%
100,000	40.00	967.62	927.62	2319.05%
110,000	40.00	1,060.59	1,020.59	2551.48%
120,000	40.00	1,153.56	1,113.56	2783.90%
130,000	40.00	1,246.53	1,206.53	3016.33%
140,000	40.00	1,339.50	1,299.50	3248.75%
150,000	40.00	1,432.47	1,392.47	3481.18%
160,000	40.00	1,525.44	1,485.44	3713.60%
170,000	40.00	1,618.41	1,578.41	3946.03%
180,000	40.00	1,711.38	1,671.38	4178.45%

AQUA PENNSYLVANIA INC.
RATE ZONE 14
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 28.00	\$ 47.64	\$ 19.64	70.14%
1,000	28.00	59.32	31.32	111.86%
2,000	41.06	71.00	29.94	72.92%
3,000	54.12	82.68	28.56	52.78%
3,870	65.48	92.85	27.36	41.79%
4,000	67.18	94.36	27.18	40.46%
5,000	80.24	106.05	25.81	32.16%
6,000	93.30	117.73	24.43	26.18%
7,000	101.22	117.73	16.51	16.31%
8,000	109.14	117.73	8.59	7.87%
9,000	117.06	117.73	0.67	0.57%
10,000	124.98	117.73	(7.25)	-5.80%
11,000	132.90	117.73	(15.17)	-11.42%
12,000	140.82	117.73	(23.09)	-16.40%
13,000	148.74	117.73	(31.01)	-20.85%
14,000	156.66	117.73	(38.93)	-24.85%
15,000	164.58	117.73	(46.85)	-28.47%
16,000	172.50	117.73	(54.77)	-31.75%
17,000	180.42	117.73	(62.69)	-34.75%
18,000	188.34	117.73	(70.61)	-37.49%
19,000	196.26	117.73	(78.53)	-40.02%
20,000	204.18	117.73	(86.45)	-42.34%
25,000	243.78	117.73	(126.05)	-51.71%
30,000	283.38	117.73	(165.65)	-58.46%
35,000	322.98	117.73	(205.25)	-63.55%
40,000	362.58	117.73	(244.85)	-67.53%
45,000	402.18	117.73	(284.45)	-70.73%
50,000	441.78	117.73	(324.05)	-73.35%
60,000	520.98	117.73	(403.25)	-77.40%
70,000	600.18	117.73	(482.45)	-80.38%
80,000	679.38	117.73	(561.65)	-82.67%
90,000	758.58	117.73	(640.85)	-84.48%
100,000	837.78	117.73	(720.05)	-85.95%
110,000	916.98	117.73	(799.25)	-87.16%
120,000	996.18	117.73	(878.45)	-88.18%
130,000	1,075.38	117.73	(957.65)	-89.05%
140,000	1,154.58	117.73	(1,036.85)	-89.80%
150,000	1,233.78	117.73	(1,116.05)	-90.46%
160,000	1,312.98	117.73	(1,195.25)	-91.03%
170,000	1,392.18	117.73	(1,274.45)	-91.54%
180,000	1,471.38	117.73	(1,353.65)	-92.00%

LOWER MAKEFIELD WASTEWATER OPERATIONS

AQUA PENNSYLVANIA INC.
WASTEWATER ACQUISITIONS
SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025
AND THE CALCULATION OF THE REVENUE INCREASE UNDER PROPOSED RATES

Customer Classification (1)	Pro Forma Revenues, Present Rates (2)	Bill Analysis Revenues, Proposed Rates (3)	Proposed Increase (4)=(3)-(2)	Percent Increase (5)
<u>METERED SALES</u>				
Residential	\$ 9,759,106	\$ 12,793,629	\$ 3,034,523	31.1%
Commercial	1,740,691	1,300,545	(440,146)	-25.3%
Industrial	-	-	-	0.0%
Public Authority	55,889	30,057	(25,832)	-46.2%
Third Party Sales	-	-	-	0.0%
Total Sales Related to Wastewater	<u>\$ 11,555,686</u>	<u>\$ 14,124,231</u>	<u>\$ 2,568,545</u>	22.2%
Contract Revenues	-	-	-	0.0%
Other Operating Revenues	<u>58,143</u>	<u>58,143</u>	<u>-</u>	0.0%
Total Wastewater Revenue	<u>\$ 11,613,829</u>	<u>\$ 14,182,374</u>	<u>\$ 2,568,545</u>	22.1%

AQUA PENNSYLVANIA, INC.
WASTEWATER ACQUISITIONS
SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PRESENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023, 2024 AND 2025

(1) Customer Classification	(2) Revenues, Per Books Present Rates 12/31/2023(a)	(3) Other Revenue Adjustments	(4) 12/31/2023 Bill Analysis Revenues, Present Rates	(5) Other Adjustment to Revenue FTY and FPFTY	(6) 12/31/2024 Bill Analysis Revenues, Present Rates	(7) Other Adjustment to Revenue FTY and FPFTY	(8) 12/31/2025 Bill Analysis Revenues, Present Rates	(9) Add Back Annualized DSIC Revenue	(10)=(8)+(9) Total Pro Forma Revenue Present Rates
METERED SALES									
Residential	\$ 9,774,401	\$ (5,634)	\$ 9,768,767	\$ (9,661)	\$ 9,759,106	\$ -	\$ 9,759,106	\$ -	\$ 9,759,106
Commercial	1,741,357	(666)	1,740,691	-	1,740,691	-	1,740,691	-	1,740,691
Industrial	-	-	-	-	-	-	-	-	-
Public Authority	55,880	9	55,889	-	55,889	-	55,889	-	55,889
Third Party/Bulk Sales	-	-	-	-	-	-	-	-	-
Total Sales Related to Wastewater	\$ 11,571,638	\$ (6,291)	\$ 11,565,347	\$ (9,661)	\$ 11,555,686	\$ -	\$ 11,555,686	\$ -	\$ 11,555,686
Contract Revenues	-	-	-	-	-	-	-	-	-
Other Operating Revenues	58,143	-	58,143	-	58,143	-	58,143	-	58,143
Total Wastewater Revenue	\$ 11,629,781	\$ (6,291)	\$ 11,623,490	\$ (9,661)	\$ 11,613,829	\$ -	\$ 11,613,829	\$ -	\$ 11,613,829

(a) Excludes DSIC and Unbilled Revenue.

EAST WHITELAND WASTEWATER OPERATIONS

AQUA PENNSYLVANIA INC.
WASTEWATER ACQUISITIONS
SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025
AND THE CALCULATION OF THE REVENUE INCREASE UNDER PROPOSED RATES

Customer Classification (1)	Pro Forma Revenues, Present Rates (2)	Bill Analysis Revenues, Proposed Rates (3)	Proposed Increase (4)=(3)-(2)	Percent Increase (5)
<u>METERED SALES</u>				
Residential	\$ 1,442,838	\$ 3,008,331	\$ 1,565,493	108.5%
Commercial	1,706,051	3,534,201	1,828,150	107.2%
Industrial	366,251	810,578	444,327	121.3%
Public Authority	2,708	12,865	10,157	375.1%
Third Party Sales	-	-	-	0.0%
Total Sales Related to Wastewater	<u>\$ 3,517,848</u>	<u>\$ 7,365,975</u>	<u>\$ 3,848,127</u>	<u>109.4%</u>
Contract Revenues	-	-	-	0.0%
Other Operating Revenues	<u>7,233</u>	<u>7,233</u>	<u>-</u>	<u>0.0%</u>
Total Wastewater Revenue	<u>\$ 3,525,081</u>	<u>\$ 7,373,208</u>	<u>\$ 3,848,127</u>	<u>109.2%</u>

AQUA PENNSYLVANIA, INC.
WASTEWATER ACQUISITIONS
SUMMARY OF REVENUE UNDER PRESENT RATES AND PRO FORMA REVENUES UNDER PRESENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023, 2024 AND 2025

(1) Customer Classification	(2) Revenues, Per Books Present Rates 12/31/2023(a)	(3) Other Revenue Adjustments	(4) 12/31/2023 Bill Analysis Revenues, Present Rates	(5) Other Adjustment to Revenue FTY and FPFTY	(6) 12/31/2024 Bill Analysis Revenues, Present Rates	(7) Other Adjustment to Revenue FTY and FPFTY	(8) 12/31/2025 Bill Analysis Revenues, Present Rates	(9) Add Back Annualized DSIC Revenue	(10)=(8)+(9) Total Pro Forma Revenue Present Rates
METERED SALES									
Residential	\$ 1,434,607	\$ 8,230	\$ 1,442,837	\$ 1	\$ 1,442,838	\$ -	\$ 1,442,838	\$ -	\$ 1,442,838
Commercial	1,704,792	267	1,705,059	992	1,706,051	-	1,706,051	-	1,706,051
Industrial	366,217	34	366,251	-	366,251	-	366,251	-	366,251
Public Authority	1,906	83	1,989	719	2,708	-	2,708	-	2,708
Third Party/Bulk Sales	-	-	-	-	-	-	-	-	-
Total Sales Related to Wastewater	\$ 3,507,524	\$ 8,612	\$ 3,516,136	\$ 1,712	\$ 3,517,848	\$ -	\$ 3,517,848	\$ -	\$ 3,517,848
Contract Revenues	-	-	-	-	-	-	-	-	-
Other Operating Revenues	7,233	-	7,233	-	7,233	-	7,233	-	7,233
Total Wastewater Revenue	\$ 3,514,757	\$ 8,612	\$ 3,523,369	\$ 1,712	\$ 3,525,081	\$ -	\$ 3,525,081	\$ -	\$ 3,525,081

(a) Excludes DSIC and Unbilled Revenue.