

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

TABLE OF CONTENTS TO MINIMUM FILING REQUIREMENTS

A. STATEMENT OF INCOME

MFR	Description
SI1	Statement of Income with Variance Explanations
SI2	Statement Of Income
SI3	Division Statement of Income
SI4	Operating Income Claims
SI5	Rate Of Return

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

SI1. Provide comparative operating statements for the historic test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major (greater than 15%) variances between the historic test year and preceding year by detailed account number. Limit the explanation to differences of \$10,000 or greater.

A.

Please see the attached Schedule SI1-a for Water, Schedule SI1-b for Shenandoah Water, Schedule SI1-c for Wastewater Base, Schedule SI1-d for Wastewater Lower Makefield, and Schedule SI1-e for Wastewater East Whiteland. Lower Makefield Wastewater and East Whiteland Wastewater were acquired in 2022 and Shenandoah Water was acquired after 12/31/2022; therefore, the comparison of operating statements between the historic test year and the immediately preceding 12 months is not applicable to these divisions. Explanations are provided below for revenue and expenses that meet the variance criteria listed above:

Revenues

Water:

- 4601 - Unmetered Water Revenues decrease is related to the Sun Valley customers that moved from Unmetered to Metered following the rate increase effective May 19, 2022.
- 474 DSIC Charge Revenues decreased due to Distribution System Improvement Charge rate which was reset to 0.00% effective May 19, 2022 when new rates went into effect; Docket No. M-2021-3027385.

Wastewater Base:

- Residential increase primarily due to full year of rate increase reflected in 2023 that was effective May 19, 2022.
- Commercial increase primarily due to full year of rate increase reflected in 2023 that was effective May 19, 2022.
- 5360 Other WW - revenues decreased due to Distribution System Improvement Charge rate which was reset to 0.00% effective May 19, 2022 when new rates went into effect; Docket No. M-2021-3027386.

Expenses

Water:

- Acct. 604 the Employee Benefits decrease reflects the change of the Pension contribution
- Acct. 610 Purchased Water - Increase is attributable to an increase in price per thousand gallons paid by the Company in Downingtown.

- Acct. 616 Purchased Power - Increase is attributable to an increase in generation fuel costs.
- Acct. 618 Chemicals - Increase is attributable to an across the board increase in chemical prices.
- Acct. 620 Supplies - the decrease is primarily attributable to certain types of charges being charged to 675 Other in 2023 compared to prior year being charged to account 620 Supplies
- Acct. 632 OS Accounting - increase is the result of increases to audit fees from the Company's third party auditor.
- Acct. 635 Lab Testing - Increase is attributable to increased testing and increased pricing from third party vendors.
- Acct. 636 OS Other - Decrease is attributable to an insurance receipt from property damage caused by Hurricane Ida in 2021.
- Acct. 666 Amortization of rate Case - Decrease reflects the difference of a full year vs a partial year of 2021/2022 rate case costs.
- Acct. 670 Bad Debt - Decrease in expense due to reverting back to using policy reserve percentages that were in place prior to Covid.
- Acct. 675 Other - the increase is primarily attributable to certain types of charges being charged to 620 Supplies in 2023 compared to prior year being charged to account 675 Other

Expenses

Wastewater Base:

- Acct. 711 Sludge - increase is attributable to an increase in the hauling rate and increase in amount of sludge to be processed.
- Acct. 716 Purchased Power - Increase is attributable to an increase in generation fuel costs.
- Acct. 718 Chemicals - increase is attributable to an across the board increase in chemical prices.
- Acct. 731 OS Engineering - increase is primarily attributable to an increase in ongoing Engineering projects.
- Acct. 732 OS Accounting - increase is the result of increases to audit fees from the Company's third party auditor.
- Acct. 733 OS Legal - The increase reflects an increase in general legal expenses for the Wastewater Base operation.
- Acct. 734 Management Fees - Increase is primarily attributable to the change in the allocation of management fees between water and wastewater.
- Acct. 735 Lab Testing - Increase is attributable to increased testing and increased pricing from third party vendors.
- Acct. 757 Insurance - Increase is primarily attributable to the allocation between water and wastewater.
- Acct. 758 Insurance - Increase is primarily attributable to the allocation between water and wastewater.
- Acct. 759 Insurance - Increase is primarily attributable to the allocation between water and wastewater.
- Acct. 766 Amortization of rate Case - Decrease reflects the difference of a full year vs a partial year of 2021/2022 rate case costs.
- Acct. 770 Bad Debt - Increase in expense due to reverting back to using policy reserve percentages that were in place prior to Covid.
- Acct. 675 Other - The decrease is primarily attributable to certain types of charges being charged to 775 Other in 2022 compared to being charged to OS Other, Lab Testing and Sludge in 2023.

AQUA PENNSYLVANIA, INC. - WATER BASE
 FILING REQUIREMENTS
 STATEMENT OF INCOME
 REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	Operating Revenue					
2		--Metered Sales--				
3	4611	Residential	\$ 346,889,101	\$ 365,854,968	\$ 18,965,867	5.5%
4	4612	Commercial	124,004,393	132,682,814	8,678,421	7.0%
5	4613	Industrial	21,230,562	22,584,623	1,354,061	6.4%
6	4614	Public	9,840,347	10,065,520	225,173	2.3%
7	4616	Bulk Water	-	134,955	134,955	#DIV/0!
8	4620	Private Fire Protection	14,637,929	15,157,211	519,282	3.5%
9	4660	Sales to Water Utilities	3,808,016	3,671,054	(136,962)	-3.6%
10						
11		Total Metered Sales	\$ 520,410,348	\$ 550,151,145	\$ 29,740,797	5.7%
12						
13		--Other--				
14	4601	Unmetered	\$ 23,822	\$ 18,035	\$ (5,787)	-24.3%
15	4621	Public Fire Protection	7,014,298	7,347,754	333,456	4.8%
16	4622	Private Fire Protection	2,355,106	2,687,350	332,244	14.1%
17						
18		Total Sales to General Customers	\$ 529,803,574	\$ 560,204,284	\$ 30,400,710	5.7%
19						
20		--Other Water Revenue--				
21	474	Miscellaneous Service Revenue	\$ 14,724,973	\$ 4,120,244	\$ (10,604,729)	-72.0%
22						
23		Total Other Water Revenues	\$ 14,724,973	\$ 4,120,244	\$ (10,604,729)	-72.0%
24						
25		Total Operating Revenue	\$ 544,528,547	\$ 564,324,528	\$ 19,795,980	3.6%
26						

AQUA PENNSYLVANIA, INC. - WATER BASE

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27		Operating Expense				
28						
29	601	Labor	\$ 30,093,694	\$ 29,598,721	\$ (494,973)	-1.6%
30	603	Labor	3,417,863	1,588,529	(1,829,334)	-53.5%
31	604	Employee Benefits	13,863,316	10,500,308	(3,363,008)	-24.3%
32	610	Purchased Water	4,382,479	5,295,423	912,944	20.8%
33	615	Purchased Power	7,830,665	7,816,483	(14,182)	-0.2%
34	616	Purchased Power	248,449	301,719	53,269	21.4%
35	618	Chemicals	7,097,731	12,621,737	5,524,005	77.8%
36	620	Supplies	3,400,998	2,571,762	(829,235)	-24.4%
37	631	OS Engineer	583,561	176,515	(407,046)	-69.8%
38	632	OS Accounting	633,086	776,660	143,574	22.7%
39	633	OS Legal	931,236	815,255	(115,981)	-12.5%
40	634	Management Fees	28,239,698	25,421,761	(2,817,938)	-10.0%
41	635	OS Lab Testing	174,511	607,623	433,112	248.2%
42	636	OS Other	11,246,233	9,228,316	(2,017,917)	-17.9%
43	641	Leases	527,727	581,591	53,863	10.2%
44	642	Leases	26,221	31,927	5,706	21.8%
45	650	Transportation	1,722,795	1,781,774	58,979	3.4%
46	657	Insurance	3,401,094	3,550,261	149,167	4.4%
47	658	Insurance	608,691	626,750	18,059	3.0%
48	659	Insurance	1,318,165	1,377,763	59,598	4.5%
49	660	Other	52,932	58,879	5,947	11.2%
50	666	Amortization of Rate Case	592,581	315,844	(276,737)	-46.7%
51	670	Bad Debt	2,605,032	1,837,023	(768,009)	-29.5%
52	675	Other	2,893,875	4,683,928	1,790,053	61.9%

AQUA PENNSYLVANIA, INC. - WATER BASE
 FILING REQUIREMENTS
 STATEMENT OF INCOME
 REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
53	406	Amortization of UPAA	92,888	92,889	1	0.0%
55		Total Operating Expenses	\$ 125,985,521	\$ 122,259,439	\$ (3,726,082)	-3.0%

AQUA PENNSYLVANIA, INC. - SHENANDOAH
 FILING REQUIREMENTS
 STATEMENT OF INCOME
 REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1		Operating Revenue				
2		--Metered Sales--				
3	4611	Residential	\$ -	\$ 588,775	\$ 588,775	#DIV/0!
4	4612	Commercial	-	100,820	100,820	#DIV/0!
5	4613	Industrial	-	26,436	26,436	#DIV/0!
6	4614	Public	-	2,673	2,673	#DIV/0!
7						
8		Total Metered Sales	\$ -	\$ 718,704	\$ 718,704	#DIV/0!
9						
10		--Other--				
11	4621	Public Fire Protection	-	3,028	3,028	#DIV/0!
12	4622	Private Fire Protection	-	4,339	4,339	#DIV/0!
13						
14		Total Sales to General Customers	\$ -	\$ 726,071	\$ 726,071	#DIV/0!
15						
16		--Other Water Revenue--				
17	474	Miscellaneous Service Revenue	\$ -	\$ 6,363	\$ 6,363	#DIV/0!
18						
19		Total Other Water Revenues	\$ -	\$ 6,363	\$ 6,363	#DIV/0!
20						
21		Total Operating Revenue	\$ -	\$ 732,434	\$ 732,434	#DIV/0!
22						
23		Operating Expense				
24						
25	601	Labor	\$ -	\$ 208,924	\$ 208,924	#DIV/0!
26	603	Labor	-	3,516	3,516	#DIV/0!

AQUA PENNSYLVANIA, INC. - SHENANDOAH
 FILING REQUIREMENTS
 STATEMENT OF INCOME
 REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27	604	Employee Benefits	-	69,896	69,896	#DIV/0!
28	615	Purchased Power	-	80,420	80,420	#DIV/0!
29	618	Chemicals	-	30,680	30,680	#DIV/0!
30	620	Supplies	-	30,532	30,532	#DIV/0!
31	635	OS Lab Testing	-	15,248	15,248	#DIV/0!
32	636	OS Other	-	343,673	343,673	#DIV/0!
33	641	Leases	-	576	576	#DIV/0!
34	650	Transportation	-	18,671	18,671	#DIV/0!
35	670	Bad Debt	-	3,979	3,979	#DIV/0!
36	675	Other	-	2,519	2,519	#DIV/0!
37						
38		Total Operating Expenses	\$ -	\$ 808,634	\$ 808,634	#DIV/0!

AQUA PENNSYLVANIA WASTEWATER, INC. - WW BASE

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	Operating Revenue					
2						
3		Residential	\$ 33,262,474	\$ 39,721,662	\$ 6,459,188	19.42%
4		Commercial	14,355,724	16,836,600	2,480,877	17.28%
5		Industrial	5,100	7,013	1,914	37.53%
6		Public Authority	1,423,085	1,525,726	102,641	7.21%
7		Flat Rate Miscellaneous	27,752	24,134	(3,618)	-13.04%
8		Total Sales to General Customers	\$ 49,074,135	\$ 58,115,137	\$ 9,041,002	18.42%
9						#DIV/0!
10	5320	Forfeited Discounts	98,102	95,385	(2,717)	-2.77%
11	5360	Other WW Revenues	382,943	60,153	(322,790)	-84.29%
12		Sub-Total	\$ 481,044	\$ 155,538	\$ (325,506)	-67.67%
13						#DIV/0!
14		Total Operating Revenue	\$ 49,555,179	\$ 58,270,675	\$ 8,715,496	17.59%
15						
16	Operating Expense					
17						
18	701	Labor	4,155,072	4,204,513	49,441	1.2%
19	703	Labor	-	232,794	232,794	#DIV/0!
20	704	Employee Benefits	1,653,187	1,455,845	(197,342)	-11.9%
21	710	Purchased Wastewater	6,683,457	5,995,393	(688,064)	-10.3%
22	711	Sludge	1,178,609	1,721,015	542,406	46.0%
23	715	Purchased Power	1,342,079	1,311,512	(30,567)	-2.3%
24	716	Purchased Power	68,801	84,938	16,137	23.5%
25	718	Chemicals	732,259	1,146,266	414,007	56.5%
26	720	Supplies	382,444	383,035	592	0.2%

AQUA PENNSYLVANIA WASTEWATER, INC. - WW BASE

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27	731	OS Engineer	278,906	401,195	122,289	43.8%
28	732	OS Accounting	62,613	105,908	43,295	69.1%
29	733	OS Legal	92,404	233,944	141,540	153.2%
30	734	Management Fees	2,451,242	3,466,603	1,015,361	41.4%
31	735	OS Lab Testing	393,304	522,531	129,227	32.9%
32	736	OS Other	3,625,699	3,420,297	(205,402)	-5.7%
33	741	Leases	117,508	123,473	5,965	5.1%
34	742	Leases	43,808	5,276	(38,532)	-88.0%
35	750	Transportation	299,448	259,848	(39,600)	-13.2%
36	757	Insurance	(46,173)	129,312	175,485	-380.1%
37	758	Insurance	(19,480)	5,304	24,784	-127.2%
38	759	Insurance	(38,897)	14,640	53,537	-137.6%
39	760	Other	5,205	8,029	2,824	54.3%
40	766	Amortization of Rate Case	47,609	23,524	(24,085)	-50.6%
41	770	Bad Debt	(250,899)	530,848	781,748	-311.6%
42	775	Other	780,542	536,883	(243,659)	-31.2%
43	406	Amortization of UPAA	(1,148,151)	(1,066,498)	81,653	-7.1%
44						
45		Total Operating Expenses	\$ 22,890,595	\$ 25,256,428	\$ 2,365,833	10.3%

AQUA PENNSYLVANIA WASTEWATER, INC. - LOWER MAKEFIELD

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	Operating Revenue					
2						
3		Residential	\$ 8,170,789	\$ 9,900,220	\$ 1,729,431	21.17%
4		Commercial	1,421,592	1,799,179	377,588	26.56%
5		Public Authority	100,886	51,982	(48,904)	-48.47%
6		Total Sales to General Customers	\$ 9,693,267	\$ 11,751,382	\$ 2,058,115	21.23%
7						#DIV/0!
8	5320	Forfeited Discounts	28,880	47,145	18,265	63.25%
9	5360	Other WW Revenues	2,336	10,583	8,247	353.02%
10		Sub-Total	\$ 31,216	\$ 57,728	\$ 26,512	84.93%
11						#DIV/0!
12		Total Operating Revenue	\$ 9,724,483	\$ 11,809,110	\$ 2,084,627	21.44%
13						
14	Operating Expense					
15						
16	701	Labor	208,116	254,057	45,942	22.1%
17	703	Labor		1,149	1,149	#DIV/0!
18	704	Employee Benefits	39,838	66,336	26,499	66.5%
19	710	Purchased Wastewater	3,185,527	4,029,647	844,120	26.5%
20	711	Sludge		15,158	15,158	#DIV/0!
21	715	Purchased Power	43,541	49,768	6,227	14.3%
22	720	Supplies	8,580	12,172	3,592	41.9%
23	731	OS Engineer		45,670	45,670	#DIV/0!
24	736	OS Other	65,012	231,007	165,995	255.3%
25	750	Transportation	10,114	15,066	4,952	49.0%
26	770	Bad Debt	12,964	21,122	8,158	62.9%

AQUA PENNSYLVANIA WASTEWATER, INC. - LOWER MAKEFIELD

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27	775	Other	697,589	(3,806)	(701,395)	-100.5%
28						
29		Total Operating Expenses	\$ 4,271,280	\$ 4,737,346	\$ 466,066	10.9%

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST WHITELAND

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
1	Operating Revenue					
2						
3		Residential	\$ 549,620	\$ 1,439,064	\$ 889,444	161.83%
4		Commercial	696,231	1,702,220	1,005,989	144.49%
5		Industrial	146,341	366,475	220,134	150.42%
6		Public Authority	972	1,862	890	91.50%
7		Total Sales to General Customers	\$ 1,393,164	\$ 3,509,621	\$ 2,116,456	151.92%
8						#DIV/0!
9	5320	Forfeited Discounts	2,508	6,953	4,446	177.29%
10	5360	Other WW Revenues	40	280	240	600.00%
11		Sub-Total	\$ 2,548	\$ 7,233	\$ 4,686	183.92%
12						#DIV/0!
13		Total Operating Revenue	\$ 1,395,712	\$ 3,516,854	\$ 2,121,142	151.98%
14						
15	Operating Expense					
16						
17	701	Labor	25,206	222,033	196,827	780.9%
18	704	Employee Benefits	-	53,555	53,555	#DIV/0!
19	710	Purchased Wastewater	366,139	1,123,416	757,277	206.8%
20	715	Purchased Power	23,419	52,982	29,563	126.2%
21	716	Purchased Power	-	2,062	2,062	#DIV/0!
22	720	Supplies	856	2,348	1,492	174.4%
23	731	OS Engineer	-	33,750	33,750	#DIV/0!
24	736	OS Other	63,402	316,341	252,939	398.9%
25	750	Transportation	314	12,431	12,117	3861.2%
26	770	Bad Debt	40	11,995	11,955	29963.1%

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST WHITELAND

FILING REQUIREMENTS
STATEMENT OF INCOME
REVENUE AND EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/22	PER BOOKS 12/31/23	VARIANCE \$	VARIANCE %
	(1)	(2)	(3)	(4)	(5)	(6)
27	775	Other	377,921	27,587	(350,334)	-92.7%
28						
29		Total Operating Expenses	\$ 857,297	\$ 1,858,500	\$ 1,001,203	116.8%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

SI2. Prepare an income statement for the various time frames of the rate proceeding including:

Column

1—Book recorded income statement for the test year.

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

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

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

5—Income statement under proposed rates.

A. Please refer to Exhibits 1-A through 1-B, Schedule A-1 for water and Exhibits 1-C through 1-E, Schedule A-1 for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

- SI3. If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for the company as a whole.
- A. Please refer to Exhibits 1-A through 1-B, Schedule A-1 for water and Exhibits 1-C through 1-E, Schedule A-1 for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

- SI4. Provide Operating Income claims under:
- a. Present rates.
 - b. Pro forma present rates (annualized & normalized).
 - c. Proposed rates (annualized & normalized).
- A. Please refer to Exhibits 1-A through 1-B, Schedule A-1 for water and Exhibits 1-C through 1-E, Schedule A-1 for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

A. Statement of Income

- SI5. Provide Rate of Return on Original Cost under:
- a. Present rates.
 - b. Pro forma present rates.
 - c. Proposed rates.
- A. Please refer to Exhibits 1-A through 1-B, Schedule A-4 for water and Exhibits 1-C through 1-E, Schedule A-4 for wastewater.

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

TABLE OF CONTENTS TO MINIMUM FILING REQUIREMENTS
B. OPERATING REVENUES

MFR	Description
OR1	Operating Revenue Summary - Historic & Preceding
OR2	Operating Revenue Summary - Historic with Specific Information
OR3	Tariff Rates - Present and Proposed
OR4	Consumption Analysis
OR5	Accrued Revenues
OR6	Miscellaneous Water Revenues
OR7	Customers Added Or Lost
OR8	Number of Customers & Consumption
OR9	Number of Customers & Consumption
OR10	Private & Public Fire Protection
OR11	Sales For Resale
OR12	10 Largest Customers
OR13	10 Largest Sale For Resale

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR1. Prepare a summary of operating revenues for the historic test year and the year preceding the historic test year, providing the following information:

a. For each classification of customers:

(i) Number of customers as of year-end.

(ii) Gallons sold.

(iii) Revenues.

b. Customers' penalties and miscellaneous water revenues.

A.

Please refer to Schedules A-2 and B-2 of Exhibits 1-A through 1-B for water and Schedules A-2 and B-2 of Exhibit 1-C through 1-E for wastewater and to the direct testimonies of Gregory R. Herbert and Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the above operating revenue filing requirements. No bill analysis was performed for the year prior to the historic test year on a Company wide basis.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

- OR2. Prepare a summary of operating revenues for the historic test year, providing the following information:
- a. For each classification of customers and for customers' penalties and miscellaneous water or wastewater revenues:
 - (i) Revenues.
 - (ii) Annualizing and normalizing adjustments to arrive at adjusted operating revenues for ratemaking.
 - (iii) Proposed increase in operating revenues.
 - (iv) Percent increase in operating revenues.
 - (v) Operating revenues under proposed rates.
- A. Please refer to Schedules B-1 through B-10 of Exhibits 1-A for the water base, which excludes Shenandoah.
Refer to Schedules B-1 through B-10 of Exhibit 1-B for Shenandoah.
Refer to Schedules B-1 through B-7 of Exhibit 1-C for Wastewater Base, which excludes Lower Makefield and East Whiteland.
Refer to Schedules B-1 through B-7 of Exhibits 1-D and 1-E for Lower Makefield and East Whiteland.
Additionally, refer to the direct testimonies of Gregory R. Herbert and Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the above operating revenue filing requirements.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR3.

Provide a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Provide increases to customers at various monthly uses (each 5,000 gallon consumption increment) showing billings at existing and proposed rates. Provide also an explanation of any change in block structure and the reason therefore. Provide a copy of the proposed tariff or tariff supplement on a red line basis, to easily identify any changes.

A.

Please refer Exhibit 5-A for water, Exhibit 5-B for wastewater, and to the attached schedule of present and proposed tariff rates and notes showing dollar and block changes.

Please refer to Original Tariff Water-PA P.U.C. No. 4 as filed for Aqua Pennsylvania, Inc.

Please refer to Original Tariff Sewer-PA P.U.C. No. 4 as filed for Aqua Pennsylvania Wastewater, Inc.

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Main Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	13.050	Up to 2,000 Gallons	17.349	Up to 2,000 Gallons	
	15.451	Over 2,000 Gallons	20.540	Over 2,000 Gallons	
Commercial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
Public	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.163	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.301	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
Industrial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Next 3,000,000 Gallons	12.040	Next 3,000,000 Gallons	
	9.104	Next 6,666,700 Gallons	12.040	Next 6,666,700 Gallons	
	7.283	Over 10,000,000 Gallons	9.682	Over 10,000,000 Gallons	
Other Water Utilities	14.017	0	18.048		0
Tank Sales	14.017	0	18.048		0
Masury Customers	2.500	0	2.64800		0

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Private Fire Hydrants	51.100		51.100		
Qualified Private Fire Hydrants	34.100		42.600		
Public Fire Hydrants	28.570		32.380		
Public Fire Hydrants - Media (=>6")	34.000		34.000		
Metered Fire Connection Size					
1"	7.100	0	8.100		0
1 1/2"	16.300	0	18.600		0
2"	40.200	0	45.900		0
3"	65.300	0	74.500		0
4"	110.500	0	126.000		0
6"	243.400	0	277.700		0
8"	424.500	0	484.200		0
10"	646.500	0	737.500		0
12"	1,790.800	0	2,042.800		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Main Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	35.96	41.25	5.29	0.18	14.7%
2,000	49.95	58.60	8.65	0.29	17.3%
3,000	66.50	79.14	12.63	0.42	19.0%
4,000	83.06	99.68	16.62	0.55	20.0%
5,000	99.62	120.22	20.60	0.69	20.7%
6,000	116.18	140.76	24.58	0.82	21.2%
7,000	132.73	161.30	28.56	0.95	21.5%
8,000	149.29	181.84	32.55	1.08	21.8%
9,000	165.85	202.38	36.53	1.22	22.0%
10,000	182.41	222.92	40.51	1.35	22.2%
Residential 5/8"					
3,870	80.91	97.01	16.10	0.54	19.9%
Commercial 5/8"					
37,900	530.03	634.36	104.33	3.48	19.7%
Industrial 5/8"					
227,600	2,606.97	3,129.86	522.89	17.43	20.1%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Bensalem Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	13.050	Up to 2,000 Gallons	17.349	Up to 2,000 Gallons	
	15.451	Over 2,000 Gallons	20.540	Over 2,000 Gallons	
Commercial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
Public	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
Industrial	10.163	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.301	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
Other Water Utilities	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Next 3,000,000 Gallons	12.040	Next 3,000,000 Gallons	
	9.104	Next 6,666,700 Gallons	12.040	Next 6,666,700 Gallons	
	7.283	Over 10,000,000 Gallons	9.682	Over 10,000,000 Gallons	
	14.017	0	18.048	0	

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Private Fire Hydrants	51.100		51.100		
Public Fire Hydrants	24.900		32.380		
Metered Fire Connection Size					
1"	7.100	0	8.100		0
1 1/2"	16.300	0	18.600		0
2"	40.200	0	45.900		0
3"	65.300	0	74.500		0
4"	110.500	0	126.000		0
6"	243.400	0	277.700		0
8"	424.500	0	484.200		0
10"	646.500	0	737.500		0
12"	1,790.800	0	2,042.800		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Bensalem Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	35.96	41.25	5.29	0.18	14.7%
2,000	49.95	58.60	8.65	0.29	17.3%
3,000	66.50	79.14	12.63	0.42	19.0%
4,000	83.06	99.68	16.62	0.55	20.0%
5,000	99.62	120.22	20.60	0.69	20.7%
6,000	116.18	140.76	24.58	0.82	21.2%
7,000	132.73	161.30	28.56	0.95	21.5%
8,000	149.29	181.84	32.55	1.08	21.8%
9,000	165.85	202.38	36.53	1.22	22.0%
10,000	182.41	222.92	40.51	1.35	22.2%
Residential 5/8"					
3,870	80.91	97.01	16.10	0.54	19.9%
Commercial 5/8"					
37,900	530.03	634.36	104.33	3.48	19.7%
Industrial 5/8"					
227,600	2,606.97	3,129.86	522.89	17.43	20.1%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Country Club Gardens Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	13.050	Up to 2,000 Gallons	17.349	Up to 2,000 Gallons	
	15.451	Over 2,000 Gallons	20.540	Over 2,000 Gallons	
Commercial	14.017	0	18.635		0
Public	14.017	0	18.635		0

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Metered Fire Connection Size					
1"	7.100	0	8.100		0
1 1/2"	16.300	0	18.600		0
2"	40.200	0	45.900		0
3"	65.300	0	74.500		0
4"	110.500	0	126.000		0
6"	243.400	0	277.700		0
8"	424.500	0	484.200		0
10"	646.500	0	737.500		0
12"	1,790.800	0	2,042.800		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Country Club Gardens Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	35.96	41.25	5.29	0.18	14.7%
2,000	49.95	58.60	8.65	0.29	17.3%
3,000	66.50	79.14	12.63	0.42	19.0%
4,000	83.06	99.68	16.62	0.55	20.0%
5,000	99.62	120.22	20.60	0.69	20.7%
6,000	116.18	140.76	24.58	0.82	21.2%
7,000	132.73	161.30	28.56	0.95	21.5%
8,000	149.29	181.84	32.55	1.08	21.8%
9,000	165.85	202.38	36.53	1.22	22.0%
10,000	182.41	222.92	40.51	1.35	22.2%

Residential 5/8"					
3,870	80.91	97.01	16.10	0.54	19.9%
Commercial 5/8"					
36,200	565.72	698.49	132.76	4.43	23.5%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Honesdale Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	13.050	Up to 2,000 Gallons	17.349	Up to 2,000 Gallons	
	15.451	Over 2,000 Gallons	20.540	Over 2,000 Gallons	
Commercial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
Public	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
Industrial	10.163	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.301	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Next 3,000,000 Gallons	12.040	Next 3,000,000 Gallons	
	9.104	Next 6,666,700 Gallons	12.040	Next 6,666,700 Gallons	
	7.283	Over 10,000,000 Gallons	9.682	Over 10,000,000 Gallons	

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Private Fire Hydrants	34.100		42.600		
Public Fire Hydrants	28.570		32.380		
Metered Fire Connection Size					
1"	7.100	0	8.100		0
1 1/2"	16.300	0	18.600		0
2"	40.200	0	45.900		0
3"	65.300	0	74.500		0
4"	110.500	0	126.000		0
6"	243.400	0	277.700		0
8"	424.500	0	484.200		0
10"	646.500	0	737.500		0
12"	1,790.800	0	2,042.800		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Honesdale Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	35.96	41.25	5.29	0.18	14.7%
2,000	49.95	58.60	8.65	0.29	17.3%
3,000	66.50	79.14	12.63	0.42	19.0%
4,000	83.06	99.68	16.62	0.55	20.0%
5,000	99.62	120.22	20.60	0.69	20.7%
6,000	116.18	140.76	24.58	0.82	21.2%
7,000	132.73	161.30	28.56	0.95	21.5%
8,000	149.29	181.84	32.55	1.08	21.8%
9,000	165.85	202.38	36.53	1.22	22.0%
10,000	182.41	222.92	40.51	1.35	22.2%
Residential 5/8"					
3,870	80.91	97.01	16.10	0.54	19.9%
Commercial 5/8"					
37,900	530.03	634.36	104.33	3.48	19.7%
Industrial 5/8"					
227,600	2,606.97	3,129.86	522.89	17.43	20.1%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Sand Springs Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	13.050	Up to 2,000 Gallons	17.349	Up to 2,000 Gallons	
	15.451	Over 2,000 Gallons	20.540	Over 2,000 Gallons	
Commercial	14.017	0	18.635		0
Public	14.017	0	18.635		0

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Private Fire Hydrants	34.100		42.600		
Public Fire Hydrants	28.570		32.380		
There are no current fire protection customers. Main Division rates will apply to any new fire protection customers.					
Metered Fire Connection Size					
1"	7.100	0	8.100		0
1 1/2"	16.300	0	18.600		0
2"	40.200	0	45.900		0
3"	65.300	0	74.500		0
4"	110.500	0	126.000		0
6"	243.400	0	277.700		0
8"	424.500	0	484.200		0
10"	646.500	0	737.500		0
12"	1,790.800	0	2,042.800		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Sand Springs Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	35.96	41.25	5.29	0.18	14.7%
2,000	49.95	58.60	8.65	0.29	17.3%
3,000	66.50	79.14	12.63	0.42	19.0%
4,000	83.06	99.68	16.62	0.55	20.0%
5,000	99.62	120.22	20.60	0.69	20.7%
6,000	116.18	140.76	24.58	0.82	21.2%
7,000	132.73	161.30	28.56	0.95	21.5%
8,000	149.29	181.84	32.55	1.08	21.8%
9,000	165.85	202.38	36.53	1.22	22.0%
10,000	182.41	222.92	40.51	1.35	22.2%
Residential 5/8"					
3,870	80.91	97.01	16.10	0.54	19.9%
Commercial 5/8"					
36,200	565.72	698.49	132.76	4.43	23.5%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Mifflin Township Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	13.050	Up to 2,000 Gallons	17.349	Up to 2,000 Gallons	
	15.451	Over 2,000 Gallons	20.540	Over 2,000 Gallons	
Commercial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
Public	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.163	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.301	Over 333,300 Gallons	12.040	Over 333,300 Gallons	

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Public Fire Hydrants	19.500		25.900		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Mifflin Township Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	35.96	41.25	5.29	0.18	14.7%
2,000	49.95	58.60	8.65	0.29	17.3%
3,000	66.50	79.14	12.63	0.42	19.0%
4,000	83.06	99.68	16.62	0.55	20.0%
5,000	99.62	120.22	20.60	0.69	20.7%
6,000	116.18	140.76	24.58	0.82	21.2%
7,000	132.73	161.30	28.56	0.95	21.5%
8,000	149.29	181.84	32.55	1.08	21.8%
9,000	165.85	202.38	36.53	1.22	22.0%
10,000	182.41	222.92	40.51	1.35	22.2%
Residential 5/8"					
3,870	80.91	97.01	16.10	0.54	19.9%
Commercial 5/8"					
37,900	530.03	634.36	104.33	3.48	19.7%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Beech Mountain Lakes Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	6.158	0	11.084		0
Commercial	6.158	0	11.084		0
Public	6.158	0	8.187		0

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Public Fire Hydrants	28.570		32.380		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Beech Mountain Lakes Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	28.58	34.98	6.41	0.21	22.4%
2,000	35.18	46.07	10.89	0.36	31.0%
3,000	41.78	57.15	15.38	0.51	36.8%
4,000	48.37	68.24	19.86	0.66	41.1%
5,000	54.97	79.32	24.35	0.81	44.3%
6,000	61.57	90.40	28.83	0.96	46.8%
7,000	68.17	101.49	33.32	1.11	48.9%
8,000	74.77	112.57	37.80	1.26	50.6%
9,000	81.37	123.66	42.29	1.41	52.0%
10,000	87.97	134.74	46.77	1.56	53.2%
Residential 5/8"					
3,870	47.52	66.80	19.28	0.64	40.6%
Commercial 5/8"					
39,800	284.62	465.04	180.43	6.01	63.4%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Bristol Township Water System Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	8.575	0	15.435		0
Commercial	14.017	0	18.048		0
Public	14.017	0	18.635		0

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Public Fire Hydrants	22.300		27.500		
Metered Fire Connection Size					
1"	7.10	0	8.10		0
1 1/2"	16.30	0	18.60		0
2"	40.20	0	45.90		0
3"	65.30	0	74.50		0
4"	110.50	0	126.00		0
6"	221.40	0	277.70		0
8"	366.40	0	484.20		0
10"	548.40	0	737.50		0
12"			2,042.80		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Bristol Township Water System Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	31.17	39.34	8.17	0.27	26.2%
2,000	40.36	54.77	14.41	0.48	35.7%
3,000	49.55	70.21	20.66	0.69	41.7%
4,000	58.73	85.64	26.91	0.90	45.8%
5,000	67.92	101.08	33.15	1.11	48.8%
6,000	77.11	116.51	39.40	1.31	51.1%
7,000	86.30	131.95	45.64	1.52	52.9%
8,000	95.49	147.38	51.89	1.73	54.3%
9,000	104.68	162.82	58.14	1.94	55.5%
10,000	113.87	178.25	64.38	2.15	56.5%
Residential 5/8"					
3,870	57.54	83.63	26.09	0.87	45.3%
Commercial 5/8"					
15,500	254.80	303.64	48.85	1.63	19.2%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Mt Jewett Borough Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90	0	
3/4"	35.20	0	41.00	0	
1"	59.80	0	69.70	0	
1 1/2"	115.20	0	134.20	0	
2"	164.00	0	191.10	0	
3"	329.00	0	383.00	0	
4"	536.00	0	625.00	0	
6"	1,105.00	0	1,288.00	0	
8"	1,934.00	0	2,254.00	0	
10"	2,858.00	0	3,330.00	0	
12"	3,461.00	0	4,033.00	0	
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	13.050	Up to 2,000 Gallons	17.349	Up to 2,000 Gallons	
	15.451	Over 2,000 Gallons	20.540	Over 2,000 Gallons	
Commercial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
Industrial	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Next 3,000,000 Gallons	12.040	Next 3,000,000 Gallons	
	9.104	Next 6,666,700 Gallons	12.040	Next 6,666,700 Gallons	
	7.283	Over 10,000,000 Gallons	9.682	Over 10,000,000 Gallons	

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Public Fire Hydrants	12.200		22.300		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Mt Jewett Borough Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	35.96	41.25	5.29	0.18	14.7%
2,000	49.95	58.60	8.65	0.29	17.3%
3,000	66.50	79.14	12.63	0.42	19.0%
4,000	83.06	99.68	16.62	0.55	20.0%
5,000	99.62	120.22	20.60	0.69	20.7%
6,000	116.18	140.76	24.58	0.82	21.2%
7,000	132.73	161.30	28.56	0.95	21.5%
8,000	149.29	181.84	32.55	1.08	21.8%
9,000	165.85	202.38	36.53	1.22	22.0%
10,000	182.41	222.92	40.51	1.35	22.2%
Residential 5/8"					
3,870	80.91	97.01	16.10	0.54	19.9%
Commercial 5/8"					
37,900	530.03	634.36	104.33	3.48	19.7%
Industrial 5/8"					
227,600	2,606.97	3,129.86	522.89	17.43	20.1%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Chalfont Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	13.050	Up to 2,000 Gallons	17.349	Up to 2,000 Gallons	
	15.451	Over 2,000 Gallons	20.540	Over 2,000 Gallons	
Commercial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
Public	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
Industrial & Other Water Utilities	10.163	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.301	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
Other Water Utilities	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Next 3,000,000 Gallons	12.040	Next 3,000,000 Gallons	
	9.104	Next 6,666,700 Gallons	12.040	Next 6,666,700 Gallons	
	7.283	Over 10,000,000 Gallons	9.682	Over 10,000,000 Gallons	
	14.017		18.048		

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Private Fire Hydrants	51.100		51.100		
Public Fire Hydrants	28.570		32.380		
There are no current fire protection customers. Main Division rates will apply to any new fire protection customers.					
Metered Fire Connection Size					
1"	7.10	0	8.10		0
1 1/2"	16.30	0	18.60		0
2"	40.20	0	45.90		0
3"	65.30	0	74.50		0
4"	110.50	0	126.00		0
6"	243.40	0	277.70		0
8"	424.50	0	484.20		0
10"	646.50	0	737.50		0
12"	1,790.80	0	2,042.80		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Chalfont Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	35.96	41.25	5.29	0.18	14.7%
2,000	49.95	58.60	8.65	0.29	17.3%
3,000	63.93	79.14	15.21	0.51	23.8%
4,000	77.92	99.68	21.76	0.73	27.9%
5,000	91.90	120.22	28.32	0.94	30.8%
6,000	105.88	140.76	34.87	1.16	32.9%
7,000	119.87	161.30	41.43	1.38	34.6%
8,000	133.85	181.84	47.98	1.60	35.8%
9,000	147.84	202.38	54.54	1.82	36.9%
10,000	161.82	222.92	61.10	2.04	37.8%
Residential 5/8"					
3,870	80.91	97.01	16.10	0.54	19.9%
Commercial 5/8"					
7,400	133.13	157.46	24.32	0.81	18.3%
Industrial 2"					
42,600	735.25	863.39	128.14	4.27	17.4%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Treasure Lake Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	9.204	0	16.567		0
Commercial	9.204	0	16.567		0
Public	9.204	0	15.857		0

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Public Fire Hydrants	28.570		32.380		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Treasure Lake Division

Monthly Consumption in Gallons	Monthly Rates		\$/Month	Increase	
	Present	Proposed		\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	31.84	40.47	8.63	0.29	27.1%
2,000	41.70	57.03	15.33	0.51	36.8%
3,000	51.57	73.60	22.03	0.73	42.7%
4,000	61.43	90.17	28.74	0.96	46.8%
5,000	71.29	106.74	35.44	1.18	49.7%
6,000	81.16	123.30	42.15	1.40	51.9%
7,000	91.02	139.87	48.85	1.63	53.7%
8,000	100.88	156.44	55.55	1.85	55.1%
9,000	110.75	173.00	62.26	2.08	56.2%
10,000	120.61	189.57	68.96	2.30	57.2%
Residential 5/8"					
3,870	60.15	88.01	27.87	0.93	46.3%
Commercial 5/8"					
46,200	477.65	789.30	311.65	10.39	65.2%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Concord Park Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90	0	
3/4"	35.20	0	41.00	0	
1"	59.80	0	69.70	0	
1 1/2"	115.20	0	134.20	0	
2"	164.00	0	191.10	0	
3"	329.00	0	383.00	0	
4"	536.00	0	625.00	0	
6"	1,105.00	0	1,288.00	0	
8"	1,934.00	0	2,254.00	0	
10"	2,858.00	0	3,330.00	0	
12"	3,461.00	0	4,033.00	0	
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	10.566	0	17.349	0	
Commercial	10.566	0	17.349	0	
Public	10.566	0	18.048	0	

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Public Fire Hydrants	16.900		24.600		
Metered Fire Connection Size					
2"	40.200	0	45.900	0	
4"	110.500	0	126.000	0	
6"	243.400	0	277.700	0	
8"	424.500	0	484.200	0	
10"	646.500	0	737.500	0	
12"	1,790.800	0	2,042.800	0	
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Concord Park Division

Monthly Consumption in Gallons	Monthly Rates		\$ /Month	Increase	
	Present	Proposed		\$ /Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	33.30	41.25	7.95	0.26	23.9%
2,000	44.62	58.60	13.97	0.47	31.3%
3,000	55.95	75.95	20.00	0.67	35.8%
4,000	67.27	93.30	26.03	0.87	38.7%
5,000	78.59	110.65	32.05	1.07	40.8%
6,000	89.91	127.99	38.08	1.27	42.4%
7,000	101.24	145.34	44.11	1.47	43.6%
8,000	112.56	162.69	50.13	1.67	44.5%
9,000	123.88	180.04	56.16	1.87	45.3%
10,000	135.20	197.39	62.19	2.07	46.0%
Residential 5/8"					
3,870	65.80	91.04	25.24	0.84	38.4%
Commercial 5/8"					
331,900	3,779.92	5,782.03	2,002.11	66.74	53.0%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Superior Water Company

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.51	0	23.90		0
3/4"	35.20	0	41.00		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
12"	3,461.00	0	4,033.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	13.050	Up to 2,000 Gallons	17.349	Up to 2,000 Gallons	
	15.451	Over 2,000 Gallons	20.540	Over 2,000 Gallons	
Commercial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
Public	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.163	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.301	Over 333,300 Gallons	12.040	Over 333,300 Gallons	

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Private Fire Hydrants	51.100		51.100		
Public Fire Hydrants	28.570		32.380		
Metered Fire Connection Size					
1"	7.10	0	8.10		0
1 1/2"	16.30	0	18.60		0
2"	30.00	0	45.90		0
3"	65.30	0	74.50		0
4"	110.50	0	126.00		0
6"	243.40	0	277.70		0
8"	424.50	0	484.20		0
10"	646.50	0	737.50		0
12"	1,790.80	0	2,042.80		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Superior Water Company

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	21.98	23.90	1.92	0.06	8.7%
1,000	35.96	41.25	5.29	0.18	14.7%
2,000	49.95	58.60	8.65	0.29	17.3%
3,000	66.50	79.14	12.63	0.42	19.0%
4,000	83.06	99.68	16.62	0.55	20.0%
5,000	99.62	120.22	20.60	0.69	20.7%
6,000	116.18	140.76	24.58	0.82	21.2%
7,000	132.73	161.30	28.56	0.95	21.5%
8,000	149.29	181.84	32.55	1.08	21.8%
9,000	165.85	202.38	36.53	1.22	22.0%
10,000	182.41	222.92	40.51	1.35	22.2%
Residential 5/8"					
3,870	80.91	97.01	16.10	0.54	19.9%
Commercial 5/8"					
7,400	133.13	157.46	24.32	0.81	18.3%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Eagle Rock, Fawn Lake, Tanglewood, Thornhurst, Woodledge Village, Western & Pinecrest Divisions

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	30.51	0	33.90		0
3/4"	30.51	0	33.90		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	12.231	Up to 4,000 Gallons	16.307	Up to 4,000 Gallons	
	15.451	Over 4,000 Gallons	20.540	Over 4,000 Gallons	
Commercial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
Public	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.163	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.301	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
Industrial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Next 3,000,000 Gallons	12.040	Next 3,000,000 Gallons	
	9.104	Next 6,666,700 Gallons	12.040	Next 6,666,700 Gallons	
	7.283	Over 10,000,000 Gallons	9.682	Over 10,000,000 Gallons	
Other Water Utilities	14.017	0	18.048		0

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Private Fire Hydrants	51.100		51.100		
Private Fire Hydrants - Eagle Rock	29.800		40.500		
Public Hydrants	28.570		32.380		
Metered Fire Connection Size					
1"	7.100	0	8.100		0
1 1/2"	16.300	0	18.600		0
2"	40.200	0	45.900		0
3"	65.300	0	74.500		0
4"	110.500	0	126.000		0
6"	243.400	0	277.700		0
8"	424.500	0	484.200		0
10"	646.500	0	737.500		0
12"	1,790.800	0	2,042.800		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Eagle Rock, Fawn Lake, Tanglewood, Thornhurst, Woodledge Village, Western & Pinecrest Divisions

Monthly Consumption in Gallons	Monthly Rates		\$ /Month	Increase	
	Present	Proposed		\$ /Day	Percent
Residential 5/8"					
0	32.69	33.90	1.21	0.04	3.7%
1,000	45.80	50.21	4.41	0.15	9.6%
2,000	58.91	66.51	7.61	0.25	12.9%
3,000	72.01	82.82	10.81	0.36	15.0%
4,000	85.12	99.13	14.01	0.47	16.5%
5,000	101.68	119.67	17.99	0.60	17.7%
6,000	118.24	140.21	21.97	0.73	18.6%
7,000	134.79	160.75	25.95	0.87	19.3%
8,000	151.35	181.29	29.94	1.00	19.8%
9,000	167.91	201.83	33.92	1.13	20.2%
10,000	184.47	222.37	37.90	1.26	20.5%
Residential 5/8"					
3,870	83.42	97.01	13.59	0.45	16.3%
Commercial 5/8"					
13,900	234.37	276.22	41.85	1.40	17.9%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Oakland Beach/Lakeside Acres Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	30.51	0	33.90		0
3/4"	30.51	0	33.90		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	12.231	Up to 4,000 Gallons	16.307	Up to 4,000 Gallons	
	15.451	Over 4,000 Gallons	20.540	Over 4,000 Gallons	
Commercial & Public	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
Industrial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Next 3,000,000 Gallons	12.040	Next 3,000,000 Gallons	
	9.104	Next 6,666,700 Gallons	12.040	Next 6,666,700 Gallons	
	7.283	Over 10,000,000 Gallons	9.682	Over 10,000,000 Gallons	

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Private Fire Hydrants	51.100		51.100		
Qualified Private Fire Hydrants	34.100		42.600		
Public Fire Hydrants	28.570		32.380		
Metered Fire Connection Size					
1"	7.100	0	8.100		0
1 1/2"	16.300	0	18.600		0
2"	40.200	0	45.900		0
3"	65.300	0	74.500		0
4"	110.500	0	126.000		0
6"	243.400	0	277.700		0
8"	424.500	0	484.200		0
10"	646.500	0	737.500		0
12"	1,790.800	0	2,042.800		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Oakland Beach/Lakeside Acres Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	32.69	33.90	1.21	0.04	3.7%
1,000	45.80	50.21	4.41	0.15	9.6%
2,000	58.91	66.51	7.61	0.25	12.9%
3,000	72.01	82.82	10.81	0.36	15.0%
4,000	85.12	99.13	14.01	0.47	16.5%
5,000	101.68	119.67	17.99	0.60	17.7%
6,000	118.24	140.21	21.97	0.73	18.6%
7,000	134.79	160.75	25.95	0.87	19.3%
8,000	151.35	181.29	29.94	1.00	19.8%
9,000	167.91	201.83	33.92	1.13	20.2%
10,000	184.47	222.37	37.90	1.26	20.5%
Residential 5/8"					
3,870	83.42	97.01	13.59	0.45	16.3%
Commercial 5/8"					
13,900	234.37	276.22	41.85	1.40	17.9%
Industrial 5/8"					
51,300	687.46	820.64	133.18	4.44	19.4%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
CS Water Division (Masthope)

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	30.51	0	33.90		0
3/4"	30.51	0	33.90		0
1"	59.80	0	69.70		0
1 1/2"	115.20	0	134.20		0
2"	164.00	0	191.10		0
3"	329.00	0	383.00		0
4"	536.00	0	625.00		0
6"	1,105.00	0	1,288.00		0
8"	1,934.00	0	2,254.00		0
10"	2,858.00	0	3,330.00		0
Flat Rate Service	83.00		97.01		

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	12.231	Up to 4,000 Gallons	16.307	Up to 4,000 Gallons	
	15.451	Over 4,000 Gallons	20.540	Over 4,000 Gallons	
Commercial & Public	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Over 333,300 Gallons	12.040	Over 333,300 Gallons	
Industrial	14.017	Up to 10,000 Gallons	18.048	Up to 10,000 Gallons	
	12.315	Next 23,300 Gallons	15.857	Next 23,300 Gallons	
	10.217	Next 300,000 Gallons	13.155	Next 300,000 Gallons	
	9.351	Next 3,000,000 Gallons	12.040	Next 3,000,000 Gallons	
	9.104	Next 6,666,700 Gallons	12.040	Next 6,666,700 Gallons	
	7.283	Over 10,000,000 Gallons	9.682	Over 10,000,000 Gallons	

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Private Fire Hydrants	51.100		51.100		
Public Fire Hydrants (new)	28.570		32.380		
Metered Fire Connection Size					
1"	7.100	0	8.100		0
1 1/2"	16.300	0	18.600		0
2"	40.200	0	45.900		0
3"	65.300	0	74.500		0
4"	110.500	0	126.000		0
6"	243.400	0	277.700		0
8"	424.500	0	484.200		0
10"	646.500	0	737.500		0
12"	1,790.800	0	2,042.800		0
Consumption Rate per Thousand Gallons	13.861		17.349		

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
CS Water Division (Masthope)

Monthly Consumption in Gallons	Monthly Rates		\$/Month	Increase	
	Present	Proposed		\$/Day	Percent
Residential 5/8"					
0	32.69	33.90	1.21	0.04	3.7%
1,000	45.80	50.21	4.41	0.15	9.6%
2,000	58.91	66.51	7.61	0.25	12.9%
3,000	72.01	82.82	10.81	0.36	15.0%
4,000	85.12	99.13	14.01	0.47	16.5%
5,000	101.68	119.67	17.99	0.60	17.7%
6,000	118.24	140.21	21.97	0.73	18.6%
7,000	134.79	160.75	25.95	0.87	19.3%
8,000	151.35	181.29	29.94	1.00	19.8%
9,000	167.91	201.83	33.92	1.13	20.2%
10,000	184.47	222.37	37.90	1.26	20.5%
Residential 5/8"					
3,870	83.42	97.01	13.59	0.45	16.3%
Commercial 5/8"					
13,900	234.37	276.22	41.85	1.40	17.9%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Bunker Hill Subdivision

Minimum Charges:				
Size	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance
5/8"	11.80	0	20.65	0

Consumption Charges:				
Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance
Residential	6.660	0	11.655	0

Fire Service Charges:				
Service	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Bunker Hill Subdivision

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential 5/8"					
0	12.64	20.65	8.01	0.27	63.3%
1,000	19.78	32.31	12.52	0.42	63.3%
2,000	26.92	43.96	17.04	0.57	63.3%
3,000	34.06	55.62	21.56	0.72	63.3%
4,000	41.19	67.27	26.08	0.87	63.3%
5,000	48.33	78.93	30.60	1.02	63.3%
6,000	55.47	90.58	35.11	1.17	63.3%
7,000	62.60	102.24	39.63	1.32	63.3%
8,000	69.74	113.89	44.15	1.47	63.3%
9,000	76.88	125.55	48.67	1.62	63.3%
10,000	84.01	137.20	53.19	1.77	63.3%
Residential 5/8"					
3,870	40.26	65.75	25.49	0.85	63.3%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Sun Valley Division

Minimum Charges:				
Size	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance
5/8"	18.00	0	31.50	0

Consumption Charges:				
Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance
Residential	5.000	0	8.7500	0

Fire Service Charges:				
Service	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Sun Valley Division

Monthly Consumption in Gallons	Monthly Rates		\$ /Month	Increase	
	Present	Proposed		\$ /Day	Percent
Residential 5/8"					
0	19.29	31.50	12.21	0.41	63.3%
1,000	24.65	40.25	15.60	0.52	63.3%
2,000	30.00	49.00	19.00	0.63	63.3%
3,000	35.36	57.75	22.39	0.75	63.3%
4,000	40.72	66.50	25.78	0.86	63.3%
5,000	46.08	75.25	29.17	0.97	63.3%
6,000	51.44	84.00	32.56	1.09	63.3%
7,000	56.79	92.75	35.96	1.20	63.3%
8,000	62.15	101.50	39.35	1.31	63.3%
9,000	67.51	110.25	42.74	1.42	63.3%
10,000	72.87	119.00	46.13	1.54	63.3%
Residential 5/8"					
3,870	40.02	65.36	25.34	0.84	63.3%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Phoenixville Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	4.90	0	8.58		0
3/4"	4.90	0	8.60		0
1"	9.90	0	17.30		0
1 1/2"	17.30	0	30.30		0
2"	37.00	0	64.80		0
3"	61.70	0	108.00		0
4"	123.30	0	215.90		0
6"	197.30	0	345.50		0
8"	419.30	0	734.20		0

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	4.440	Up to 333,333 Gallons	7.770	Up to 333,333 Gallons	
	3.626	Next 1,333,333 Gallons	6.346	Next 1,333,333 Gallons	
	2.960	Over 1,666,667 Gallons	5.180	Over 1,666,667 Gallons	
Commercial & Public	4.440	Up to 333,333 Gallons	7.770	Up to 333,333 Gallons	
	3.626	Next 1,333,333 Gallons	6.346	Next 1,333,333 Gallons	
	2.960	Over 1,666,667 Gallons	5.180	Over 1,666,667 Gallons	
Industrial	4.440	Up to 333,333 Gallons	7.770	Up to 333,333 Gallons	
	3.626	Next 1,333,333 Gallons	6.346	Next 1,333,333 Gallons	
	2.960	Over 1,666,667 Gallons	5.180	Over 1,666,667 Gallons	

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Phoenixville Division

Monthly Consumption in Gallons	Monthly Rates		\$ /Month	Increase	
	Present	Proposed		\$ /Day	Percent
Residential 5/8"					
0	5.25	8.58	3.33	0.11	63.4%
1,000	10.01	16.35	6.34	0.21	63.4%
2,000	14.77	24.12	9.35	0.31	63.3%
3,000	19.52	31.89	12.37	0.41	63.3%
4,000	24.28	39.66	15.38	0.51	63.3%
5,000	29.04	47.43	18.39	0.61	63.3%
6,000	33.80	55.20	21.40	0.71	63.3%
7,000	38.56	62.97	24.41	0.81	63.3%
8,000	43.31	70.74	27.43	0.91	63.3%
9,000	48.07	78.51	30.44	1.01	63.3%
10,000	52.83	86.28	33.45	1.12	63.3%
Residential 5/8"					
3,870	23.66	38.65	14.99	0.50	63.3%
Commercial 5/8"					
19,700	98.98	161.65	62.67	2.09	63.3%
Industrial 5/8"					
4,200	25.23	41.21	15.98	0.53	63.3%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Shenandoah Division

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
5/8"	20.49	1,000	23.90		0
5/8 x 3/4"	20.49	1,000	23.90		0
3/4"	29.88	1,000	41.00		0
1"	40.91	1,000	69.70		0
1 1/2"			134.20		0
2"	110.29	2,000	191.10		0
3"	679.73	84,000	383.00		0
4"	1,223.46	150,000	625.00		0
6"	2,582.84	324,000	1,288.00		0
8"	3,616.05	453,000	2,254.00		0

Consumption Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
All Classes with 5/8", 5/8"x3/4", 3/4" and 1" meters	0.000	Up to 1,000 Gallons			
	20.490	Next 1,000 Gallons			
	10.960	Next 1,000 Gallons			
	4.830	Next 4,000 Gallons			
	10.960	Over 7,000 Gallons			
All Classes with 2", 3", 4", 6" and 8" meters	0.000	Allowance as determined by meter size			
	3.920	Next 500,000 Gallons beyond base allowance			
	1.890	Over Base Allowance plus 500,000 Gallons			
Residential			12.687	Up to 2,000 Gallons	
Commercial			15.021	Over 2,000 Gallons	
			11.731	Up to 10,000 Gallons	
			10.307	Next 23,300 Gallons	
			4.867	Next 300,000 Gallons	
Public			4.455	Over 333,300 Gallons	
			11.731	Up to 10,000 Gallons	
			10.307	Next 23,300 Gallons	
Industrial			4.999	Next 300,000 Gallons	
			4.575	Over 333,300 Gallons	
			11.731	Up to 10,000 Gallons	
			10.307	Next 23,300 Gallons	
			4.867	Next 300,000 Gallons	
		4.455	Next 3,000,000 Gallons		
		4.455	Next 6,666,700 Gallons		
		3.582	Over 10,000,000 Gallons		

Fire Service Charges:					
Service	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Hydrants					
Public Fire Hydrants	4.75		20.23		
Private Fire Hydrants	50.98		50.98		
Metered Fire Connection Size					
1"	569.00		569.00		
Automatic Sprinkler System Flat Rate	86.13		86.13		
Automatic Sprinkler System Additional Charge	0.00724	per square foot	0.00724	per square foot	

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Shenandoah Division

Monthly Consumption in Gallons	Monthly Rates		\$ /Month	Increase	
	Present	Proposed		\$ /Day	Percent
Residential 5/8"					
0	20.49	23.90	3.41	0.11	16.6%
1,000	20.49	36.59	16.10	0.54	78.6%
2,000	40.98	49.27	8.29	0.28	20.2%
3,000	51.94	64.30	12.36	0.41	23.8%
4,000	56.77	79.32	22.55	0.75	39.7%
5,000	61.60	94.34	32.74	1.09	53.1%
6,000	66.43	109.36	42.93	1.43	64.6%
7,000	71.26	124.38	53.12	1.77	74.5%
8,000	82.22	139.40	57.18	1.91	69.5%
9,000	93.18	154.42	61.24	2.04	65.7%
10,000	104.14	169.44	65.30	2.18	62.7%
Residential 5/8"					
3,870	56.14	77.36	21.22	0.71	37.8%
Commercial 5/8"					
9,100	94.28	130.65	36.38	1.21	38.6%
Industrial 5/8"					
5,200	62.57	84.90	22.34	0.74	35.7%
Industrial >2" meter					
1,584,200	4,949.10	8,015.32	3,066.22	102.21	62.0%

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Belle Aire Acres Division

Minimum Charges:				
Size	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance
5/8"			23.90	0
3/4"			41.00	0
1"			69.70	0
1 1/2"			134.20	0
2"			191.10	0
3"			383.00	0
4"			625.00	0
6"			1,288.00	0
8"			2,254.00	0
Residential Unmetered	50.00		75.07	

Consumption Charges:				
Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance
Residential			12.1440	Up to 2,000 Gallons
			14.3780	Over 2,000 Gallons

Fire Service Charges:				
Service	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance

Aqua Pennsylvania, Inc.
2024 Rate Case
Comparison of Customer Bills
Belle Aire Acres Division

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential	Unmetered	Metered			
0	50.00	23.90	(26.10)	(0.87)	-52.2%
1,000	50.00	36.04	(13.96)	(0.47)	-27.9%
2,000	50.00	48.19	(1.81)	(0.06)	-3.6%
3,000	50.00	62.57	12.57	0.42	25.1%
4,000	50.00	76.94	26.94	0.90	53.9%
5,000	50.00	91.32	41.32	1.38	82.6%
6,000	50.00	105.70	55.70	1.86	111.4%
7,000	50.00	120.08	70.08	2.34	140.2%
8,000	50.00	134.46	84.46	2.82	168.9%
9,000	50.00	148.83	98.83	3.29	197.7%
10,000	50.00	163.21	113.21	3.77	226.4%

Residential	3,870	50.00	75.07	25.07	0.84	50.1%
Unmetered Residential		50.00	75.07	25.07	0.84	50.1%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Rate Zone 1 - Bridlewood, Eagle Rock, Media, and Penn Township Divisions

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Fixed (per EDU)	48.20		47.64		
5/8"	48.20	0	47.64		0
3/4"	72.30	0	71.46		0
1"	120.50	0	119.10		0
1 1/2"	241.00	0	238.20		0
2"	385.60	0	381.12		0
3"	723.00	0	714.60		0
4"	1,205.00	0	1,191.00		0
6"	2,410.00	0	2,382.00		0
8"	3,856.00	0	3,811.20		0
10"	5,543.00	0	5,478.60		0
Unmetered	95.47		92.85		
Non-Residential					
Fixed (per EDU)	47.35		47.64		
5/8"	47.35	0	47.64		0
3/4"	71.03	0	71.46		0
1"	118.38	0	119.10		0
1 1/2"	236.75	0	238.20		0
2"	378.80	0	381.12		0
3"	710.25	0	714.60		0
4"	1,183.75	0	1,191.00		0
6"	2,367.50	0	2,382.00		0
8"	3,788.00	0	3,811.20		0
10"	5,445.25	0	5,478.60		0
Unmetered	93.78		92.04		
Commercial					
Apartment Complex (217 EDU's)	20,350.26		19,972.68		
Childrens World Daycare (7 EDU's)	656.46		644.28		

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	11.8170	0	11.6810		0
Non-Residential Metered	11.6080	0	11.4740		0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
Rate Zone 1 - Bridlewood, Eagle Rock, Media, and Penn Township Divisions

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	48.85	47.64	(1.21)	(0.04)	-2.5%
1,000	60.82	59.32	(1.50)	(0.05)	-2.5%
2,000	72.80	71.00	(1.79)	(0.06)	-2.5%
3,000	84.77	82.68	(2.09)	(0.07)	-2.5%
4,000	96.75	94.36	(2.38)	(0.08)	-2.5%
5,000	108.72	106.05	(2.68)	(0.09)	-2.5%
6,000	120.70	117.73	(2.97)	(0.10)	-2.5%
7,000	132.67	129.41	(3.27)	(0.11)	-2.5%
8,000	144.65	141.09	(3.56)	(0.12)	-2.5%
9,000	156.62	152.77	(3.86)	(0.13)	-2.5%
10,000	168.60	164.45	(4.15)	(0.14)	-2.5%
Residential					
3,870	95.19	92.85	(2.35)	(0.08)	-2.5%
Unmetered Residential					
	96.75	92.85	(3.90)	(0.13)	-4.0%
Non-Residential					
22,700	315.02	308.10	(6.92)	(0.23)	-2.2%
Unmetered Non-Residential					
	95.04	92.04	(3.00)	(0.10)	-3.2%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Rate Zone 1A - Bunker Hill, Treasure Lake, and Village at Valley Forge Divisions

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Fixed (per EDU)	48.20		47.64		
5/8"	48.20	0	47.64		0
3/4"	48.20	0	47.64		0
1"	48.20	0	47.64		0
1 1/2"	96.40	0	95.28		0
2"	154.24	0	152.45		0
3"	289.20	0	285.84		0
4"	482.00	0	476.40		0
6"	777.42	0	768.39		0
8"					
10"					
Unmetered	95.47		92.85		
Non-Residential					
Fixed (per EDU)	47.35		47.64		
5/8"	47.35	0	47.64		0
3/4"	47.35	0	47.64		0
1"	47.35	0	47.64		0
1 1/2"	94.70	0	95.28		0
2"	151.52	0	152.45		0
3"	284.10	0	285.84		0
4"	473.50	0	476.40		0
6"	763.71	0	768.39		0
8"					
10"					
Unmetered	93.78		92.04		

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	11.8170	0	11.6810		0
Non-Residential Metered	11.6080	0	11.4740		0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
Rate Zone 1A - Bunker Hill, Treasure Lake, and Village at Valley Forge Divisions

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	48.85	47.64	(1.21)	(0.04)	-2.5%
1,000	60.82	59.32	(1.50)	(0.05)	-2.5%
2,000	72.80	71.00	(1.79)	(0.06)	-2.5%
3,000	84.77	82.68	(2.09)	(0.07)	-2.5%
4,000	96.75	94.36	(2.38)	(0.08)	-2.5%
5,000	108.72	106.05	(2.68)	(0.09)	-2.5%
6,000	120.70	117.73	(2.97)	(0.10)	-2.5%
7,000	132.67	129.41	(3.27)	(0.11)	-2.5%
8,000	144.65	141.09	(3.56)	(0.12)	-2.5%
9,000	156.62	152.77	(3.86)	(0.13)	-2.5%
10,000	168.60	164.45	(4.15)	(0.14)	-2.5%
Residential					
3,870	95.19	92.85	(2.35)	(0.08)	-2.5%
Unmetered Residential					
	96.75	92.85	(3.90)	(0.13)	-4.0%
Non-Residential					
160,600	2,042.78	1,995.17	(47.60)	(1.59)	-2.3%
Unmetered Non-Residential					
	95.04	92.04	(3.00)	(0.10)	-3.2%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Rate Zone 2 - Emlenton Borough, Pinecrest, Rivercrest, and White Haven Divisions

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Fixed (per EDU)	55.93		55.93		
5/8"	55.93	0	55.93		0
3/4"	83.90	0	83.90		0
1"	139.83	0	139.83		0
1 1/2"	279.65	0	279.65		0
2"	447.44	0	447.44		0
3"	838.95	0	838.95		0
4"	1,398.25	0	1,398.25		0
6"	2,796.50	0	2,796.50		0
8"	4,474.40	0	4,474.40		0
10"	6,431.95	0	6,431.95		0
Unmetered	101.80		101.80		
Non-Residential					
Fixed (per EDU)	54.95		54.95		
5/8"	54.95	0	54.95		0
3/4"	82.42	0	82.42		0
1"	137.37	0	137.37		0
1 1/2"	274.73	0	274.73		0
2"	439.57	0	439.57		0
3"	824.20	0	824.20		0
4"	1,373.67	0	1,373.67		0
6"	2,747.34	0	2,747.34		0
8"	4,395.75	0	4,395.75		0
10"	6,318.88	0	6,318.88		0
Unmetered	100.00		100.00		

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	12.5850	0	12.5850		0
Non-Residential Metered	12.3630	0	12.3630		0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
Rate Zone 2 - Emlenton Borough, Pinecrest, Rivercrest, and White Haven Divisions

Monthly Consumption in Gallons	Monthly Rates		\$ /Month	Increase	
	Present	Proposed		\$ /Day	Percent
Residential					
0	56.68	55.93	(0.75)	(0.02)	-1.3%
1,000	69.43	68.52	(0.92)	(0.03)	-1.3%
2,000	82.19	81.10	(1.09)	(0.04)	-1.3%
3,000	94.94	93.69	(1.26)	(0.04)	-1.3%
4,000	107.69	106.27	(1.42)	(0.05)	-1.3%
5,000	120.45	118.86	(1.59)	(0.05)	-1.3%
6,000	133.20	131.44	(1.76)	(0.06)	-1.3%
7,000	145.95	144.03	(1.93)	(0.06)	-1.3%
8,000	158.71	156.61	(2.10)	(0.07)	-1.3%
9,000	171.46	169.20	(2.27)	(0.08)	-1.3%
10,000	184.22	181.78	(2.44)	(0.08)	-1.3%
Residential					
3,870	106.04	104.63	(1.40)	(0.05)	-1.3%
Unmetered Residential					
	103.16	101.80	(1.36)	(0.05)	-1.3%
Non-Residential					
9,800	178.47	176.11	(2.36)	(0.08)	-1.3%
Unmetered Non-Residential					
	101.34	100.00	(1.34)	(0.04)	-1.3%

**Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case**

Comparative Schedule of Present and Proposed Rates

Rate Zone 3 - Beech Mountain Lakes, Deerfield Knoll, Laurel Lakes, Links at Gettysburg, Stony Creek, Thornhurst, Willistown Woods, and Woodloch Springs Divisions

Minimum Charges:		Present Rates Per Month		Proposed Rates Per Month	
		Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance
Residential	Size				
	Fixed (per EDU)	66.37		66.37	
	5/8"	66.37	0	66.37	0
	3/4"	99.56	0	99.56	0
	1"	165.93	0	165.93	0
	1 1/2"	331.85	0	331.85	0
	2"	530.96	0	530.96	0
	3"	995.55	0	995.55	0
	4"	1,659.25	0	1,659.25	0
	6"	3,318.50	0	3,318.50	0
	8"	5,309.60	0	5,309.60	0
	10"	7,632.55	0	7,632.55	0
	Unmetered	115.03		115.03	
Non-Residential	Size				
	Fixed (per EDU)	65.20		65.20	
	5/8"	65.20	0	65.20	0
	3/4"	97.80	0	97.80	0
	1"	163.00	0	163.00	0
	1 1/2"	326.00	0	326.00	0
	2"	521.60	0	521.60	0
	3"	978.00	0	978.00	0
	4"	1,630.00	0	1,630.00	0
	6"	3,260.00	0	3,260.00	0
	8"	5,216.00	0	5,216.00	0
	10"	7,498.00	0	7,498.00	0
	Unmetered	113.00		113.00	

Consumption Charges:		Present Rates Per Month		Proposed Rates Per Month	
		Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance
Residential Metered		12.2640	0	12.2640	0
Non-Residential Metered		12.0480	0	12.0480	0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
Rate Zone 3 - Beech Mountain Lakes, Deerfield Knoll, Laurel Lakes, Links at Gettysburg, Stony Creek,
Thornhurst, Willistown Woods, and Woodloch Springs Divisions

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	67.26	66.37	(0.89)	(0.03)	-1.3%
1,000	79.69	78.63	(1.05)	(0.04)	-1.3%
2,000	92.12	90.90	(1.22)	(0.04)	-1.3%
3,000	104.54	103.16	(1.38)	(0.05)	-1.3%
4,000	116.97	115.43	(1.55)	(0.05)	-1.3%
5,000	129.40	127.69	(1.71)	(0.06)	-1.3%
6,000	141.83	139.95	(1.88)	(0.06)	-1.3%
7,000	154.26	152.22	(2.04)	(0.07)	-1.3%
8,000	166.69	164.48	(2.20)	(0.07)	-1.3%
9,000	179.11	176.75	(2.37)	(0.08)	-1.3%
10,000	191.54	189.01	(2.53)	(0.08)	-1.3%
Residential					
3,870	115.36	113.83	(1.53)	(0.05)	-1.3%
Unmetered Residential					
	116.57	115.03	(1.54)	(0.05)	-1.3%
Non-Residential					
3,400	107.59	106.16	(1.42)	(0.05)	-1.3%
Unmetered Non-Residential					
	114.51	113.00	(1.51)	(0.05)	-1.3%

**Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case**

Comparative Schedule of Present and Proposed Rates

Rate Zone 4 - Honeycroft Village, Lake Harmony, New Daleville, Peddlers View, Tobyhanna Township, and Twin Hills Divisions

Minimum Charges:					
Size	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Fixed (per EDU)	86.12		86.12		
5/8"	86.12	0	86.12		0
3/4"	129.18	0	129.18		0
1"	215.30	0	215.30		0
1 1/2"	430.60	0	430.60		0
2"	688.96	0	688.96		0
3"	1,291.80	0	1,291.80		0
4"	2,153.00	0	2,153.00		0
6"	4,306.00	0	4,306.00		0
8"	6,889.60	0	6,889.60		0
10"	9,903.80	0	9,903.80		0
Unmetered	133.35		135.20		
Non-Residential					
Fixed (per EDU)	84.60		84.60		
5/8"	84.60	0	84.60		0
3/4"	126.90	0	126.90		0
1"	211.50	0	211.50		0
1 1/2"	423.00	0	423.00		0
2"	676.80	0	676.80		0
3"	1,269.00	0	1,269.00		0
4"	2,115.00	0	2,115.00		0
6"	4,230.00	0	4,230.00		0
8"	6,768.00	0	6,768.00		0
10"	9,729.00	0	9,729.00		0
Unmetered	131.00		134.33		

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	12.6810	0	12.6810		0
Non-Residential Metered	12.4573	0	12.4573		0

**Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case**

Comparison of Customer Bills

Rate Zone 4 - Honeycroft Village, Lake Harmony, New Daleville, Peddlers View, Tobyhanna Township, and Twin Hills Divisions

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	87.27	86.12	(1.15)	(0.04)	-1.3%
1,000	100.12	98.80	(1.32)	(0.04)	-1.3%
2,000	112.98	111.48	(1.49)	(0.05)	-1.3%
3,000	125.83	124.16	(1.66)	(0.06)	-1.3%
4,000	138.68	136.84	(1.83)	(0.06)	-1.3%
5,000	151.53	149.53	(2.00)	(0.07)	-1.3%
6,000	164.38	162.21	(2.17)	(0.07)	-1.3%
7,000	177.23	174.89	(2.34)	(0.08)	-1.3%
8,000	190.08	187.57	(2.51)	(0.08)	-1.3%
9,000	202.93	200.25	(2.68)	(0.09)	-1.3%
10,000	215.78	212.93	(2.85)	(0.10)	-1.3%
Residential					
3,870	137.01	135.20	(1.81)	(0.06)	-1.3%
Unmetered Residential					
	135.14	135.20	0.06	0.00	0.0%
Non-Residential					
5,400	153.90	151.87	(2.04)	(0.07)	-1.3%
Unmetered Non-Residential					
	132.76	134.33	1.57	0.05	1.2%

**Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case**

Comparative Schedule of Present and Proposed Rates

Rate Zone 5 - East Bradford (Brandywine), Little Washington, Plumsock, The Greens at Penn Oaks, Newlin Green, and Sage Hill Divisions

Minimum Charges:		Present Rates Per Month		Proposed Rates Per Month	
		Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance
Residential					
	Fixed (per EDU)	98.95		98.95	
	5/8"	98.95	0	98.95	0
	3/4"	148.43	0	148.43	0
	1"	247.38	0	247.38	0
	1 1/2"	494.75	0	494.75	0
	2"	791.60	0	791.60	0
	3"	1,484.25	0	1,484.25	0
	4"	2,473.75	0	2,473.75	0
	6"	4,947.50	0	4,947.50	0
	8"	7,916.00	0	7,916.00	0
	10"	11,379.25	0	11,379.25	0
	Unmetered	150.30		148.63	
Non-Residential					
	Fixed (per EDU)	97.20		97.20	
	5/8"	97.20	0	97.20	0
	3/4"	145.80	0	145.80	0
	1"	243.00	0	243.00	0
	1 1/2"	486.00	0	486.00	0
	2"	777.60	0	777.60	0
	3"	1,458.00	0	1,458.00	0
	4"	2,430.00	0	2,430.00	0
	6"	4,860.00	0	4,860.00	0
	8"	7,776.00	0	7,776.00	0
	10"	11,178.00	0	11,178.00	0
	Unmetered	147.64		147.75	

Consumption Charges:	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance
Residential Metered	12.8370	0	12.8370	0
Non-Residential Metered	12.6100	0	12.6100	0
East Brandywine Township Water & Sewer Authority - Wastewater Treatment Plant Consumption Rate	13.5000	0	13.5000	0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
Rate Zone 5 - East Bradford (Brandywine), Little Washington, Plumsock, The Greens at Penn Oaks, Newlin Green, and Sage Hill Divisions

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	100.28	98.95	(1.33)	(0.04)	-1.3%
1,000	113.28	111.79	(1.50)	(0.05)	-1.3%
2,000	126.29	124.62	(1.67)	(0.06)	-1.3%
3,000	139.30	137.46	(1.84)	(0.06)	-1.3%
4,000	152.31	150.30	(2.01)	(0.07)	-1.3%
5,000	165.32	163.14	(2.19)	(0.07)	-1.3%
6,000	178.33	175.97	(2.36)	(0.08)	-1.3%
7,000	191.34	188.81	(2.53)	(0.08)	-1.3%
8,000	204.35	201.65	(2.70)	(0.09)	-1.3%
9,000	217.36	214.48	(2.87)	(0.10)	-1.3%
10,000	230.37	227.32	(3.05)	(0.10)	-1.3%
Residential					
3,870	150.62	148.63	(1.99)	(0.07)	-1.3%
Unmetered Residential					
	154.36	148.63	(5.73)	(0.19)	-3.7%
Non-Residential					
25,200	420.53	414.97	(5.56)	(0.19)	-1.3%
Unmetered Non-Residential					
	149.62	147.75	(1.87)	(0.06)	-1.2%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Avon Grove School District

Minimum Charges:	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance
Flat Rate	10,925.36		10,933.55	

Consumption Charges:	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
Avon Grove School District

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Metered					
0	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
1,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
2,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
3,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
4,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
5,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
6,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
7,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
8,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
9,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
10,000	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%
Commercial					
0	11,071.76	10,933.55	(138.21)	(4.61)	-1.2%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
CS Sewer Division (Masthope)

Minimum Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Metered (per EDU)	59.55	0	58.86		0
Unmetered (per EDU)	70.59	0	69.41		0
Non-Residential					
Metered (per EDU)	58.50	0	57.82		0
Unmetered (per EDU)	67.00	0	69.41		0

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	2.759	0	2.727		0
Non-Residential Metered	2.710	0	2.679		0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
CS Sewer Division (Masthope)

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	60.35	58.86	(1.49)	(0.05)	-2.5%
1,000	63.14	61.59	(1.56)	(0.05)	-2.5%
2,000	65.94	64.31	(1.63)	(0.05)	-2.5%
3,000	68.74	67.04	(1.69)	(0.06)	-2.5%
4,000	71.53	69.77	(1.76)	(0.06)	-2.5%
5,000	74.33	72.50	(1.83)	(0.06)	-2.5%
6,000	77.12	75.22	(1.90)	(0.06)	-2.5%
7,000	79.92	77.95	(1.97)	(0.07)	-2.5%
8,000	82.72	80.68	(2.04)	(0.07)	-2.5%
9,000	85.51	83.40	(2.11)	(0.07)	-2.5%
10,000	88.31	86.13	(2.18)	(0.07)	-2.5%
Residential					
3,870	71.17	69.41	(1.75)	(0.06)	-2.5%
Non-Residential					
12,600	93.89	91.58	(2.31)	(0.08)	-2.5%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Limerick

Minimum Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Metered (per EDU)	42.13	0	47.64	0	0
Unmetered (per EDU)	61.08	0	92.85	0	0
Non-Residential					
Metered (per EDU)	41.39	0	47.64	0	0
Unmetered (per EDU)	60.00	0	92.04	0	0

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	9.101	0	11.681	0	0
Non-Residential Metered	8.940	0	11.474	0	0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
Limerick

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	42.69	47.64	4.95	0.16	11.6%
1,000	52.61	59.32	6.71	0.22	12.7%
2,000	61.96	71.00	9.04	0.30	14.6%
3,000	71.31	82.68	11.38	0.38	16.0%
4,000	80.65	94.36	13.71	0.46	17.0%
5,000	90.00	106.05	16.05	0.53	17.8%
6,000	99.35	117.73	18.38	0.61	18.5%
7,000	108.69	129.41	20.71	0.69	19.1%
8,000	118.04	141.09	23.05	0.77	19.5%
9,000	127.39	152.77	25.38	0.85	19.9%
10,000	136.73	164.45	27.72	0.92	20.3%
Residential					
3,870	78.39	92.85	14.46	0.48	18.4%
Non-Residential					
5,700	93.59	113.04	19.46	0.65	20.8%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
East Bradford Collection

Minimum Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Metered (per EDU)	57.61	0	55.93		0
Unmetered (per EDU)	104.75	0	101.80		0
Non-Residential					
Metered (per EDU)	40.25	0	55.93		0
Unmetered (per EDU)	102.90	0	100.00		0

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	11.737	0	12.585		0
Non-Residential Metered	11.530	0	12.363		0

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Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
East Bradford Collection

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	58.38	55.93	(2.45)	(0.08)	-4.2%
1,000	70.28	68.52	(1.76)	(0.06)	-2.5%
2,000	82.17	81.10	(1.07)	(0.04)	-1.3%
3,000	94.06	93.69	(0.38)	(0.01)	-0.4%
4,000	105.96	106.27	0.31	0.01	0.3%
5,000	117.85	118.86	1.00	0.03	0.8%
6,000	129.75	131.44	1.69	0.06	1.3%
7,000	141.64	144.03	2.38	0.08	1.7%
8,000	153.54	156.61	3.07	0.10	2.0%
9,000	165.43	169.20	3.76	0.13	2.3%
10,000	177.32	181.78	4.46	0.15	2.5%
Residential					
3,870	104.41	104.63	0.22	0.01	0.2%
Non-Residential					
88,700	1,077.20	1,152.53	75.32	2.51	7.0%

**Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Cheltenham**

Minimum Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Metered (per EDU)	32.42	0	47.64		0
Unmetered (per EDU)		0	92.85		0
Non-Residential					
Metered (per EDU)	31.85	0	47.64		0
Unmetered (per EDU)		0	92.04		0

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	7.350	0	11.681		0
Non-Residential Metered	7.220	0	11.474		0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
Cheltenham

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	32.85	47.64	14.79	0.49	45.0%
1,000	40.30	59.32	19.02	0.63	47.2%
2,000	47.75	71.00	23.25	0.78	48.7%
3,000	55.20	82.68	27.48	0.92	49.8%
4,000	62.65	94.36	31.72	1.06	50.6%
5,000	70.10	106.05	35.95	1.20	51.3%
6,000	77.55	117.73	40.18	1.34	51.8%
7,000	84.99	129.41	44.41	1.48	52.3%
8,000	92.44	141.09	48.65	1.62	52.6%
9,000	99.89	152.77	52.88	1.76	52.9%
10,000	107.34	164.45	57.11	1.90	53.2%
Residential					
3,870	61.68	92.85	31.17	1.04	50.5%
Non-Residential					
3,300	56.42	85.50	29.08	0.97	51.5%

**Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
East Norriton**

Minimum Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Metered (per EDU)	35.57	0	47.64	0	
Unmetered (per EDU)	66.06	0	92.85	0	
Non-Residential					
Metered (per EDU)	34.94	0	47.64	0	
Unmetered (per EDU)	64.89	0	92.04	0	

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	7.726	0	11.681	0	
Non-Residential Metered	7.590	0	11.474	0	

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
East Norriton

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	36.05	47.64	11.59	0.39	32.2%
1,000	43.88	59.32	15.44	0.51	35.2%
2,000	51.71	71.00	19.30	0.64	37.3%
3,000	59.54	82.68	23.15	0.77	38.9%
4,000	67.36	94.36	27.00	0.90	40.1%
5,000	75.19	106.05	30.85	1.03	41.0%
6,000	83.02	117.73	34.70	1.16	41.8%
7,000	90.85	129.41	38.55	1.29	42.4%
8,000	98.68	141.09	42.41	1.41	43.0%
9,000	106.51	152.77	46.26	1.54	43.4%
10,000	114.34	164.45	50.11	1.67	43.8%
Residential					
3,870	66.35	92.85	26.50	0.88	39.9%
Non-Residential					
38,500	331.54	489.39	157.85	5.26	47.6%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
New Garden

Minimum Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential	45.46	0	55.93		0
Commercial 1, 2, & Public	62.52	0	55.93		0
Industrial	311.55	0	55.93		0

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential	23.259	Up to 15,000 Gallons Per Quarter	12.585		0
	33.435	Over 15,000 Gallons Per Quarter			
Commercial 1 & Public	34.850	Up to 15,000 Gallons Per Quarter	12.363		0
	44.868	Over 15,000 Gallons Per Quarter			
Commercial 2 & Industrial	44.580	Up to 15,000 Gallons Per Quarter	12.363		0
	50.000	Over 15,000 Gallons Per Quarter			
Thompson Property Development - Residential Flat (per EDU)	138.50		138.50		

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
New Garden

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	46.07	55.93	9.86	0.33	21.4%
1,000	46.07	68.52	22.45	0.75	48.7%
2,000	46.07	81.10	35.03	1.17	76.0%
3,000	46.07	93.69	47.62	1.59	103.4%
4,000	46.07	106.27	60.20	2.01	130.7%
5,000	46.07	118.86	72.79	2.43	158.0%
6,000	79.50	131.44	51.94	1.73	65.3%
7,000	112.94	144.03	31.09	1.04	27.5%
8,000	146.37	156.61	10.24	0.34	7.0%
9,000	179.81	169.20	(10.61)	(0.35)	-5.9%
10,000	213.24	181.78	(31.46)	(1.05)	-14.8%
Residential					
3,870	137.29	104.63	(32.65)	(1.09)	-23.8%
Commercial 1 and Public					
3,500	186.97	99.20	(87.77)	(2.93)	-46.9%
Commercial 2					
3,500	221.48	99.20	(122.28)	(4.08)	-55.2%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
Lower Makefield

Minimum Charges:				
Class	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance
Residential				
Metered (per EDU)	53.49	0	47.64	0
Unmetered (per EDU)	89.74	0	92.85	0
Exception: Residential building with 1 meter and no more than 2 dwelling units	89.74	0	47.64	0
Non-Residential				
Metered (per EDU)	99.22	4,400	47.64	0
Unmetered (per EDU)	89.74	0	92.04	0
Exception: Apartments billed under residential rate	53.49	0	47.64	0

Consumption Charges:				
	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance
Residential Metered*				
*Includes apartments billed under residential rate	4.370	Up to 3,400 Gallons	11.681	0
	4.600	Next 3,300 Gallons		
	4.810	Next 3,300 Gallons		
	5.290	Next 3,400 Gallons		0
	5.900	Next 3,300 Gallons		
	6.770	Over 16,700 Gallons		0
Non-Residential Metered				
	22.930	Over 4,400 Gallons	11.474	

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
Lower Makefield

Monthly Consumption in Gallons	Monthly Rates		Increase		
	Present	Proposed	\$/Month	\$/Day	Percent
Residential					
0	53.49	47.64	(5.85)	(0.20)	-10.9%
1,000	57.86	59.32	1.46	0.05	2.5%
2,000	62.23	71.00	8.77	0.29	14.1%
3,000	66.60	82.68	16.08	0.54	24.1%
4,000	71.11	94.36	23.25	0.78	32.7%
5,000	75.71	106.05	30.33	1.01	40.1%
6,000	80.31	117.73	37.41	1.25	46.6%
7,000	84.97	129.41	44.43	1.48	52.3%
8,000	89.78	141.09	51.30	1.71	57.1%
9,000	94.59	152.77	58.17	1.94	61.5%
10,000	99.40	164.45	65.05	2.17	65.4%
Residential					
3,870	70.51	92.85	22.33	0.74	31.7%
Unmetered Residential					
	89.74	92.85	3.11	0.10	3.5%
Non-Residential					
5,400	122.15	109.60	(12.55)	(0.42)	-10.3%
Unmetered Non-Residential					
	89.74	92.04	2.30	0.08	2.6%

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
East Whiteland

Minimum Charges:	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance
Flat Rate				
District A (per EDU)	33.33	0	73.90	0
District B (per EDU)	33.33	0	73.90	0
District C (per EDU)	45.17	0	73.90	0
District D (per EDU)	50.00	0	73.90	0
District E (per EDU)	40.00	0	73.90	0
Metered (per EDU)			37.92	0
High Volume User			37.92	0

Consumption Charges:	Present Rates Per Month		Proposed Rates Per Month	
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance
Residential Metered			9.297	0
Commercial Metered			9.132	0
High Volume User Metered	6.200	0	12.958	0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
East Whiteland

Monthly Consumption in Gallons	Monthly Rates		\$ /Month	Increase	
	Present	Proposed		\$ /Day	Percent
Residential	Flat Rate	Metered			
0	33.33	73.90	40.57	1.35	121.7%
1,000	33.33	83.20	49.86	1.66	149.6%
2,000	33.33	92.49	59.16	1.97	177.5%
3,000	33.33	101.79	68.46	2.28	205.4%
4,000	33.33	111.09	77.75	2.59	233.3%
5,000	33.33	120.39	87.05	2.90	261.2%
6,000	33.33	129.68	96.35	3.21	289.0%
7,000	33.33	138.98	105.65	3.52	316.9%
8,000	33.33	148.28	114.94	3.83	344.8%
9,000	33.33	157.57	124.24	4.14	372.7%
10,000	33.33	166.87	133.54	4.45	400.6%
District A and B					
3,870	33.33	73.90	40.57	1.35	121.7%
District C					
3,870	45.17	73.90	28.73	0.96	63.6%
District D					
3,870	50.00	73.90	23.90	0.80	47.8%
District E					
3,870	40.00	73.90	33.90	1.13	84.7%
High Volume Users					
168,600	1,045.32	2,222.64	1,177.32	39.24	112.6%

**Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparative Schedule of Present and Proposed Rates
North Heidelberg**

Minimum Charges:					
Class	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$)	Gallon Allowance	Amount (\$)	Gallon Allowance	
Residential					
Metered (per EDU)	28.00	1,000	47.64		0
Unmetered (per EDU)	78.00	0	92.85		0
Commerical					
Metered (per EDU)	54.00	0	47.64		0
Unmetered (per EDU)	78.00	0	92.04		0

Consumption Charges:					
	Present Rates Per Month		Proposed Rates Per Month		
	Amount (\$) per thousand gallons	Gallon Allowance	Amount (\$) per thousand gallons	Gallon Allowance	
Residential Metered	13.060	1,000 - 6,000 Gallons	11.681		0
	7.920	Over 6,000 Gallons			
Commercial	7.920	0	11.474		0

Aqua Pennsylvania Wastewater, Inc.
2024 Rate Case
Comparison of Customer Bills
North Heidelberg

Monthly Consumption in Gallons	Monthly Rates		\$ /Month	Increase	
	Present	Proposed		\$ /Day	Percent
Residential					
0	28.38	47.64	19.26	0.64	67.9%
1,000	28.38	59.32	30.95	1.03	109.1%
2,000	41.61	71.00	29.39	0.98	70.6%
3,000	54.85	82.68	27.84	0.93	50.8%
4,000	68.08	94.36	26.28	0.88	38.6%
5,000	81.32	106.05	24.73	0.82	30.4%
6,000	94.55	117.73	23.18	0.77	24.5%
7,000	102.58	129.41	26.83	0.89	26.2%
8,000	110.60	141.09	30.49	1.02	27.6%
9,000	118.63	152.77	34.14	1.14	28.8%
10,000	126.65	164.45	37.80	1.26	29.8%
Residential					
3,870	66.36	92.85	26.49	0.88	39.9%
Commercial					
54,100	488.94	668.38	179.45	5.98	36.7%
Unmetered					
	80.10	92.85	12.75	0.42	15.9%

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

- OR4. Provide for the future test year a detailed customer consumption analysis and the application of rates to support present and proposed revenues by customer classification and tariff rate schedule.
- A. Please refer to the direct testimonies of Gregory R. Herbert and Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the consumption analysis and the application of rates to support present and proposed revenues by customer classification and tariff rate schedule.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

- OR5. Provide detailed computations of the determination of accrued revenues as of historic test year-end and year-end immediately preceding the historic test year, together with a detailed explanation of the procedures and methods used in developing accrued revenues.
- A. The Company calculates unbilled or accrued revenues based on each customer's most recent water/sewer bill issued. The calculation utilizes the days of service covering the billing period and determines the accrued revenue on a per day basis, which is applied to the unbilled days between the end of the month and the actual read/billing date for the customer. The Company had unbilled revenues accrued of \$32,445,255, \$31,389,747, and \$24,431,223 as of the twelve months ended December 31, 2023, 2022, and 2021 respectively.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR6.

Provide a detailed breakdown of miscellaneous water revenues for the historic test year and the two years immediately preceding the historic test year. For the historic test year, provide a monthly breakdown and an explanation of monthly variances greater than 15%.

A. Please see the attached.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

	FOR THE TWELVE MONTHS ENDED 12/31/2021	FOR THE TWELVE MONTHS ENDED 12/31/2022	FOR THE TWELVE MONTHS ENDED 12/31/2023												HTY Total
			January FY23	February FY23	March FY23	April FY23	May FY23	June FY23	July FY23	August FY23	September FY23	October FY23	November FY23	December FY23	
Water Operations															
4E+06 WTR-Misc Srv Rev	524,605	547,867	49,966	50,058	46,428	45,387	44,862	45,439	44,970	44,525	44,553	44,495	44,291	55,332	560,305
4E+06 WTR-Misc Srv Rev-Reconnect Fee	251,385	247,675	12,000	11,600	11,700	26,654	31,596	29,785	27,700	32,300	33,650	30,150	29,785	8,985	285,905
4E+06 WTR-Misc Srv Rev-Late Pmt Fees	581,930	876,133	30,258	62,111	68,037	56,593	59,877	61,663	77,671	79,416	62,820	77,578	65,303	70,512	771,838
4E+06 WTR-Misc Srv Rev-Bad Check Fee	71,977	243,742	27,439	18,140	25,800	19,442	23,078	25,940	22,890	27,100	22,079	27,860	25,320	21,810	286,898
4E+06 WTR-Misc Srv Rev-New Acct Fee	50	450	-	-	100	-	-	-	100	-	50	-	-	-	250
4E+06 WTR-Misc Srv Rev-ST Tax Adj Surch	(623)	6,661	(26,135)	(96,954)	(92,809)	(100,270)	(99,341)	(114,906)	(107,723)	(101,749)	(113,663)	(98,987)	(99,883)	(98,310)	(1,150,731)
4E+06 WTR-Other Water Rev	327,290	349,595	-	-	86,413	18,703	46,816	25,102	24,800	30,781	23,453	32,035	29,455	73,640	391,198
	1,756,614	2,272,124	93,528	44,955	145,669	66,508	106,888	73,022	90,408	112,373	72,942	113,132	94,271	131,969	1,145,665
Water Operations - Shenandoah															
4E+06 WTR-Misc Srv Rev-Reconnect Fee	-	-	-	-	-	-	-	-	-	150	50	150	200	150	700
4E+06 WTR-Misc Srv Rev-Late Pmt Fees	-	-	-	-	-	-	-	-	-	-	1,722	1,319	937	805	4,783
4E+06 WTR-Misc Srv Rev-Bad Check Fee	-	-	-	-	-	-	-	-	-	40	340	120	260	120	880
	-	-	-	-	-	-	-	-	-	190	2,112	1,589	1,397	1,075	6,363
Water Operations - Subtotal	1,756,614	2,272,124	93,528	44,955	145,669	66,508	106,888	73,022	90,408	112,563	75,054	114,720	95,668	133,044	1,152,028
Wastewater Operations - Base															
4E+06 WW-ST Tax Surcharge			(886)	(3,218)	(2,494)	(2,584)	(2,484)	(3,407)	(2,967)	(2,673)	(3,441)	(2,541)	(2,542)	(3,223)	(32,461)
4E+06 WW-Forfeited Discounts/Abate	63,165	98,102	(1,614)	7,561	8,212	3,968	9,298	8,227	10,413	10,046	9,063	10,684	9,992	9,534	95,385
4E+06 WW-Other WW Revenues	284	5,760	700	460	6,450	7,244	6,497	6,679	27,102	(13,321)	10,572	6,799	7,499	(55,271)	11,410
	63,449	103,862	(1,800)	4,803	12,168	8,628	13,312	11,499	34,548	(5,948)	16,193	14,943	14,949	(48,960)	74,334
Wastewater Operations Lower Makefield															
4E+06 WW-Forfeited Discounts/Abate	-	28,880	4,241	3,013	4,742	1,966	6,012	2,723	3,432	5,183	3,137	4,468	4,061	4,158	47,138
4E+06 WW-Other WW Revenues	-	2,340	180	340	260	140	400	100	180	320	5,230	500	2,780	160	10,590
	-	31,220	4,421	3,353	5,002	2,106	6,412	2,823	3,612	5,503	8,367	4,968	6,841	4,318	57,728
Wastewater Operations - East Whiteland															
4E+06 WW-Forfeited Discounts/Abate	-	2,508	709	911	1,159	775	59	526	553	535	363	467	306	591	6,953
4E+06 WW-Other WW Revenues	-	40	60	20	20	-	40	40	40	-	20	-	-	40	280
	-	2,548	769	931	1,179	775	99	566	593	535	383	467	306	631	7,233
Wastewater Operations - Subtotal	63,449	137,629	3,390	9,087	18,349	11,509	19,823	14,888	38,753	91	24,943	20,378	22,096	(44,011)	139,296
Grand Total	1,820,063	2,409,753	96,918	54,042	164,018	78,017	126,711	87,911	129,161	112,654	99,997	135,099	117,765	89,032	1,291,324

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

- OR7. Provide a monthly summary of customers added and lost by customer classification for the historic test year and the current year-to-date.
- A. Please see the attached and refer to Exhibit 1-A and Exhibit 1-B, Schedule A-2 for water and Exhibit 1-C through 1-E, Schedule A-2 for wastewater.

**AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS**

CUSTOMERS ADDED AND LOST

Water Customers:

	March FY23	June FY23	September FY23	December FY23	HTY Total
Residential	450	491	3,159	401	4,501
Commercial	58	59	258	21	396
Industrial	(3)	2	5	(4)	-
Public	128	107	36	49	320
Bulk Water	-	-	-	-	182
Private Fire Protection	14	35	119	14	1
Sales to Water Utilities	-	1	-	-	-
Total Water Customers	647	695	3,577	481	5,400

Wastewater Customers:

	381	71	168	101	721
Total Customers	1,028	766	3,745	582	6,121

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

- OR8. Provide for the historic test year and the current year-to-date, the number of customers and monthly consumption for each classification of customers.
- A. Please see the attached.

**AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS**

	March FY23	June FY23	September FY23	December FY23	HTY Total Customer Bills
Number of Water Customers Billed:					
Residential	408,518	409,009	412,168	412,569	1,642,264
Commercial	23,241	23,300	23,558	23,579	93,678
Industrial	721	723	728	724	2,896
Public	1,302	1,409	1,445	1,494	5,650
Sales to Water Utilities*	21	22	22	22	87
Total Water Customers Billed	433,803	434,463	437,921	438,388	1,744,575
Number of Wastewater Customers Billed:					
Total Sewer	56,528	56,599	56,767	56,868	226,762
Total Wastewater Customers Billed	56,528	56,599	56,767	56,868	226,762
Total Customers Billed	490,331	491,062	494,688	495,256	1,971,337
Number of Units Billed:					
Private Fire Protection	6,451	6,486	6,605	6,619	26,161
Public Fire Protection					-
Total Units Billed	6,451	6,486	6,605	6,619	26,161

	March FY23	June FY23	September FY23	December FY23	HTY Total Gallons Billed
Water Gallons Billed (100 gallons):					
Residential	42,939,306	47,994,602	49,647,178	44,710,604	185,291,689
Commercial	22,695,888	25,898,613	28,250,614	24,762,745	101,607,861
Industrial	7,098,429	7,371,501	9,154,403	7,884,278	31,508,611
Public	1,436,015	2,313,586	2,313,609	1,858,167	7,921,377
Sales to Water Utilities	2,793,054	2,563,504	2,661,761	2,440,957	10,459,276
Total Water Gallons Billed	76,962,692	86,141,806	92,027,564	81,656,751	336,788,814
Wastewater Gallons Billed (100 gallons):					
Metered Gallons	7,149,322	7,428,094	8,289,688	7,315,196	30,182,299
Total Wastewater Gallons Billed	7,149,322	7,428,094	8,289,688	7,315,196	30,182,299
Other:					
Private Fire Protection	171,075	217,093	267,478	124,354	779,999
Total Gallons Billed	84,283,089	93,786,993	100,584,729	89,096,301	367,751,112

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

- OR9. Provide by customer classification for the historic test year and for the 2 prior years the number of customers and consumption, and projected number of customers and consumption for the 2 subsequent years.
- A. Please see the attached for the historic test year and 2 prior years. Please refer to the direct testimonies of Gregory R. Herbert and Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the projected number of customers and consumption for the subsequent years.

**AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS**

WATER OPERATIONS

	ACTUAL FOR THE TWELVE MONTHS ENDED 12/31/2021	ACTUAL FOR THE TWELVE MONTHS ENDED 12/31/2022	ACTUAL FOR THE TWELVE MONTHS ENDED 12/31/2023
Number of Customers:			
Residential	404,484	406,878	411,539
Commercial	22,893	23,102	23,579
Industrial	766	722	724
Public	1,238	1,212	1,227
Private Fire Protection	5,667	5,729	5,770
Sales to Water Utilities	22	21	22
Total Metered Customers	435,070	437,664	442,861
Other:			
Unmetered	921	875	1,030
Availability Charge			
Private Fire Protection	820	838	849
Public Fire Protection	258	265	267
Total Customers	437,069	439,642	445,007
Gallons Billed (100 gallons):			
Residential	190,013,306	187,716,075	185,291,689
Commercial	96,449,520	100,907,904	101,607,861
Industrial	29,585,623	31,486,011	31,508,611
Public	8,110,040	8,610,605	7,921,377
Private Fire Protection	1,350,511	952,690	779,999
Sales to Water Utilities	9,914,423	11,170,593	10,459,276
Total Gallons Billed	335,423,422	340,843,879	337,568,813

**AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS**

WASTEWATER OPERATIONS

	ACTUAL FOR THE TWELVE MONTHS ENDED 12/31/2021	ACTUAL FOR THE TWELVE MONTHS ENDED 12/31/2022	ACTUAL FOR THE TWELVE MONTHS ENDED 12/31/2023
Number of Customers:			
Residential	38,186	53,124	53,586
Commercial	2,227	3,124	3,137
Industrial	9	77	77
Public	62	70	68
Miscellaneous	-	-	-
Availability Charge	-	-	-
Total Customers	40,484	56,395	56,868
Gallons Billed (100 gallons):			
Metered Gallons	22,403,742	28,963,238	30,182,299
Total Gallons Billed	22,403,742	28,963,238	30,182,299

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR10. Provide a breakdown of the number and size of private fire services according to the general water service class of customers.

a. Provide a listing of all public fire protection customers at historic test year-end and the pro forma billing of current rates for each customer.

A.

Please refer to the direct testimonies of Gregory R. Herbert and Constance E. Heppenstall and the accompanying Exhibit 5-A for water, Exhibit 5-B for wastewater for the private fire services at historic test year-end and the pro forma billing of current rates for each customer.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR11. Provide a detailed schedule of sales for resale revenues for the historic test year and 2 preceding years showing revenues and units sold by customer.

A. Please see the attached.

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: BUCKS COUNTY WATER AND SEWER AUTHORITY
ACCOUNT #: 2071065-1355853
METER SIZE: 5/8"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	660.1	592.2	575.1
FEBRUARY	0.0	0.0	0.0
MARCH	0.0	777.6	0.0
APRIL	645.6	0.0	626.4
MAY	0.0	0.0	0.0
JUNE	0.0	743.3	0.0
JULY	782.5	0.0	715.9
AUGUST	0.0	0.0	0.0
SEPTEMBER	836.3	1011.7	0.0
OCTOBER	0.0	0.0	784.7
NOVEMBER	0.0	0.0	0.0
DECEMBER	0.0	0.0	0.0
TOTAL	<u>2,924.5</u>	<u>3,124.8</u>	<u>2,702.1</u>

TOTAL FOR YEAR ENDING DECEMBER 31, 2023 2,702.1

REVENUE	2021	2022	2023
JANUARY	\$ 4,323.65	\$ 3,878.91	\$ 3,766.91
FEBRUARY	\$ -	\$ -	\$ -
MARCH	\$ -	\$ 5,093.28	\$ -
APRIL	\$ 4,228.68	\$ -	\$ 4,093.89
MAY	\$ -	\$ -	\$ -
JUNE	\$ -	\$ 4,868.61	\$ -
JULY	\$ 5,125.38	\$ -	\$ 4,678.83
AUGUST	\$ -	\$ -	\$ -
SEPTEMBER	\$ 5,477.77	\$ 6,626.64	\$ -
OCTOBER	\$ -	\$ -	\$ 5,128.48
NOVEMBER	\$ -	\$ -	\$ -
DECEMBER	\$ -	\$ -	\$ -
TOTAL	<u>\$19,155.48</u>	<u>\$20,467.44</u>	<u>\$17,668.11</u>

TOTAL FOR YEAR ENDING DECEMBER 31, 2023 \$ 17,668.11

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: PENNSYLVANIA AMERICAN WATER COMPANY
ACCOUNT #: 349461-349461
METER SIZE: 4"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	0.0	0.0	1.0
FEBRUARY	0.0	0.0	0.0
MARCH	0.0	0.0	0.0
APRIL	0.0	0.0	0.0
MAY	161.0	0.0	0.0
JUNE	10.0	0.0	0.0
JULY	0.0	154.0	0.0
AUGUST	0.0	16.0	0.0
SEPTEMBER	576.0	19.0	0.0
OCTOBER	4.0	0.0	0.0
NOVEMBER	0.0	4.0	0.0
DECEMBER	3.0	42.0	0.0
TOTAL	<u>754.0</u>	<u>235.0</u>	<u>1.0</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u>1.0</u>

	2021	2022	2023
REVENUE			
JANUARY	\$485.70	\$505.25	\$550.02
FEBRUARY	\$485.70	\$505.25	\$534.82
MARCH	\$485.70	\$505.25	\$534.82
APRIL	\$489.08	\$505.25	\$534.82
MAY	\$2,482.77	\$505.25	\$534.82
JUNE	\$612.91	\$505.25	\$534.82
JULY	\$491.62	\$2,694.62	\$538.04
AUGUST	\$491.62	\$760.27	\$538.04
SEPTEMBER	\$7,680.89	\$802.32	\$538.04
OCTOBER	\$551.81	\$536.00	\$543.40
NOVEMBER	\$501.07	\$620.55	\$543.40
DECEMBER	\$539.13	\$1,124.71	\$543.40
TOTAL	<u>\$15,298.00</u>	<u>\$9,569.97</u>	<u>\$6,468.44</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u>\$ 6,468.44</u>

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: NORTH WALES WATER COMPANY
ACCOUNT #: 349234-349234
METER SIZE: 4"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	0.0	0.0	0.0
FEBRUARY	0.0	1.5	0.0
MARCH	0.0	0.0	0.0
APRIL	0.0	0.0	0.0
MAY	0.0	0.0	0.0
JUNE	0.0	0.0	0.0
JULY	0.0	0.0	0.0
AUGUST	1.5	1.5	0.0
SEPTEMBER	0.0	0.0	0.0
OCTOBER	7.5	0.0	0.0
NOVEMBER	2.0	0.0	0.0
DECEMBER	0.0	0.0	0.0
TOTAL	11.0	3.0	0.0
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			0.0

REVENUE	2021	2022	2023
JANUARY	\$485.70	\$511.51	\$536.00
FEBRUARY	\$485.70	\$524.44	\$534.82
MARCH	\$485.70	\$505.25	\$534.82
APRIL	\$489.08	\$505.25	\$534.82
MAY	\$489.08	\$505.25	\$534.82
JUNE	\$489.08	\$505.25	\$534.82
JULY	\$491.62	\$536.00	\$538.04
AUGUST	\$510.29	\$557.03	\$538.04
SEPTEMBER	\$491.62	\$536.00	\$538.04
OCTOBER	\$596.22	\$536.00	\$543.40
NOVEMBER	\$526.44	\$564.55	\$543.40
DECEMBER	\$501.07	\$536.00	\$543.40
TOTAL	\$6,041.60	\$6,322.53	\$6,454.42
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			\$ 6,454.42

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: HORSHAM WATER AND SEWER
ACCOUNT #: 422190-385426
METER SIZE: 3"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	4,965.0	1,620.0	10,104.0
FEBRUARY	1,711.0	1,752.0	10,413.0
MARCH	1,487.0	0.0	8,747.0
APRIL	1,583.0	3,488.0	11,695.0
MAY	1,610.0	1,625.0	10,352.0
JUNE	1,629.0	5,630.0	10,559.0
JULY	1,572.0	10,381.0	11,677.0
AUGUST	1,694.0	10,474.0	11,445.0
SEPTEMBER	1,719.0	0.0	10,199.0
OCTOBER	1,676.0	20,995.0	10,330.0
NOVEMBER	1,709.0	10,497.0	10,393.0
DECEMBER	1,620	9,954.0	9,974.0
TOTAL	<u>22,975.0</u>	<u>76,416.0</u>	<u>125,888.0</u>

TOTAL FOR YEAR ENDING DECEMBER 31, 2023 125,888.0

REVENUE	2021	2022	2023
JANUARY	\$37,353.76	\$9,230.99	\$58,968.30
FEBRUARY	\$13,304.27	\$13,525.92	\$60,959.68
MARCH	\$11,596.76	\$0.00	\$51,401.28
APRIL	\$12,383.88	\$26,655.60	\$67,606.04
MAY	\$12,545.70	\$12,584.84	\$59,939.88
JUNE	\$12,714.65	\$32,567.05	\$61,910.31
JULY	\$12,272.70	\$55,735.50	\$67,336.50
AUGUST	\$13,605.59	\$61,110.30	\$69,338.94
SEPTEMBER	\$13,791.59	\$0.00	\$62,398.66
OCTOBER	\$13,439.40	\$122,123.40	\$62,767.60
NOVEMBER	\$13,717.19	\$61,406.72	\$63,659.52
DECEMBER	\$13,022.70	\$58,170.30	\$60,965.10
TOTAL	<u>\$179,748.19</u>	<u>\$453,110.62</u>	<u>\$747,251.81</u>

TOTAL FOR YEAR ENDING DECEMBER 31, 2023 \$ 747,251.81

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: WARWICK TOWNSHIP
ACCOUNT #: 117970-117970
METER SIZE: 8"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	21,031.0	20,531.0	20,562.0
FEBRUARY	20,697.0	20,232.0	18,897.0
MARCH	19,478.0	17,360.0	16,440.0
APRIL	20,595.0	19,482.0	18,926.0
MAY	20,471.0	20,449.0	19,955.0
JUNE	22,421.0	23,032.0	24,502.0
JULY	22,132.0	22,406.0	21,912.0
AUGUST	23,618.0	25,439.0	21,077.0
SEPTEMBER	22,088.0	26,029.0	21,532.0
OCTOBER	21,818.0	24,291.0	20,130.0
NOVEMBER	20,909.0	21,378.0	18,910.0
DECEMBER	19,551.0	19,607.0	17,780.0
TOTAL	<u>254,809.0</u>	<u>260,236.0</u>	<u>240,623.0</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u><u>240,623.0</u></u>

	2021	2022	2023
REVENUE			
JANUARY	\$52,851.81	\$50,927.61	\$51,419.82
FEBRUARY	\$50,026.96	\$49,818.16	\$48,233.10
MARCH	\$52,140.52	\$47,585.40	\$46,704.59
APRIL	\$51,177.97	\$48,603.67	\$48,676.35
MAY	\$51,822.68	\$51,653.54	\$50,482.86
JUNE	\$54,926.32	\$55,953.86	\$59,191.89
JULY	\$55,304.50	\$56,319.17	\$54,946.89
AUGUST	\$57,265.45	\$61,383.36	\$51,769.73
SEPTEMBER	\$54,270.48	\$62,585.04	\$52,979.70
OCTOBER	\$54,728.33	\$60,066.76	\$51,106.61
NOVEMBER	\$51,581.45	\$52,783.60	\$48,597.18
DECEMBER	\$49,792.22	\$50,417.50	\$47,963.80
TOTAL	<u>\$635,888.69</u>	<u>\$648,097.67</u>	<u>\$612,072.52</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u><u>\$ 612,072.52</u></u>

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: SCHWENKSVILLE BOROUGH AUTHORITY
ACCOUNT #: 45588-45588
METER SIZE: 3"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	5,252.6	5,599.4	2,564.7
FEBRUARY	2,639.9	2,926.7	5,391.6
MARCH	0.0	0.0	2,439.1
APRIL	2,386.6	5,520.9	0.0
MAY	5,348.3	2,684.0	5,269.6
JUNE	0.0	2,653.2	4,096.3
JULY	5,256.5	2,566.1	2,684.9
AUGUST	0.0	3,281.7	2,651.0
SEPTEMBER	2,692.8	2,913.7	0.0
OCTOBER	3,522.3	2,628.7	5,308.5
NOVEMBER	4,669.7	2,729.1	2,667.1
DECEMBER	0.0	0.0	0.0
TOTAL	<u>31,768.7</u>	<u>33,503.5</u>	<u>33,072.8</u>

TOTAL FOR YEAR ENDING DECEMBER 31, 2023 33,072.8

REVENUE	2021	2022	2023
JANUARY	\$20,432.83	\$22,191.68	\$10,869.92
FEBRUARY	\$10,267.82	\$11,586.06	\$22,817.48
MARCH	\$0.00	\$0.00	\$11,472.50
APRIL	\$10,119.64	\$23,268.90	\$0.00
MAY	\$21,222.44	\$11,320.24	\$23,686.15
JUNE	\$0.00	\$11,233.65	\$18,229.83
JULY	\$21,614.93	\$10,875.67	\$12,062.01
AUGUST	\$0.00	\$13,816.79	\$11,913.87
SEPTEMBER	\$10,816.75	\$12,304.31	\$0.00
OCTOBER	\$13,885.08	\$11,132.96	\$23,856.14
NOVEMBER	\$21,543.84	\$11,561.85	\$11,984.23
DECEMBER	\$126.65	\$0.00	\$0.00
TOTAL	<u>\$130,029.98</u>	<u>\$139,292.11</u>	<u>\$146,892.13</u>

TOTAL FOR YEAR ENDING DECEMBER 31, 2023 \$ 146,892.13

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: BOROUGH OF SHARPSVILLE
ACCOUNT #: 1601298-1105879, 1601301-1105880
METER SIZE: 8"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	15,337.0	19,254.0	14,800.1
FEBRUARY	12,583.0	19,734.0	12,277.9
MARCH	12,389.0	17,797.0	13,874.1
APRIL	14,244.0	17,825.0	12,499.8
MAY	12,075.0	16,016.0	11,927.1
JUNE	13,478.0	17,745.0	15,937.6
JULY	14,899.0	11,523.0	14,421.6
AUGUST	13,118.0	0.0	14,188.5
SEPTEMBER	16,420.0	0.0	18,050.3
OCTOBER	13,552.0	10,689.1	13,302.3
NOVEMBER	13,788.0	52,976.7	13,908.1
DECEMBER	15,835.0	15,128.9	15,783.2
TOTAL	<u>167,718.0</u>	<u>198,688.7</u>	<u>170,970.6</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u>170,970.6</u>

	2021	2022	2023
REVENUE			
JANUARY	\$40,125.10	\$51,336.46	\$43,680.27
FEBRUARY	\$33,970.69	\$52,531.66	\$36,895.55
MARCH	\$33,499.27	\$47,708.53	\$41,189.33
APRIL	\$38,006.92	\$47,778.25	\$37,492.46
MAY	\$32,736.25	\$43,273.84	\$35,951.90
JUNE	\$36,145.54	\$47,579.05	\$46,740.14
JULY	\$39,598.57	\$32,560.27	\$42,662.10
AUGUST	\$35,270.74	\$3,868.00	\$42,035.06
SEPTEMBER	\$43,294.60	\$3,868.00	\$52,423.31
OCTOBER	\$36,325.36	\$30,097.05	\$39,651.19
NOVEMBER	\$36,898.84	\$135,715.51	\$41,280.79
DECEMBER	\$42,348.11	\$43,281.07	\$47,530.07
TOTAL	<u>\$448,219.99</u>	<u>\$539,597.69</u>	<u>\$507,532.17</u>
TOTAL FOR YEAR ENDING MARCH 31, 2021			<u>\$ 507,532.17</u>

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: DOWNINGTOWN MUNICIPAL
ACCOUNT #: 533337-417510, 533337-822259
METER SIZE: 5/8" & 4"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	144.0	93.0	82.0
FEBRUARY	0.0	0.0	0.0
MARCH	0.0	158.0	0.0
APRIL	190.0	0.0	25.6
MAY	0.0	114.0	0.0
JUNE	0.0	0.0	0.0
JULY	175.0	0.0	25.6
AUGUST	0.0	0.0	0.0
SEPTEMBER	122.0	109.0	57.3
OCTOBER	0.0	0.0	0.0
NOVEMBER	0.0	0.0	0.0
DECEMBER	0.0	0.0	0.0
TOTAL	<u>631.0</u>	<u>474.0</u>	<u>190.5</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u><u>190.5</u></u>

	2021	2022	2023
REVENUE			
JANUARY	\$148.33	\$96.72	\$91.02
FEBRUARY	\$0.00	\$0.00	\$0.00
MARCH	\$0.00	\$173.41	\$0.00
APRIL	\$197.34	\$0.00	\$29.99
MAY	\$0.00	\$0.00	\$0.00
JUNE	\$0.00	\$126.54	\$0.00
JULY	\$182.01	\$0.00	\$30.21
AUGUST	\$0.00	\$3.16	\$0.00
SEPTEMBER	\$126.88	\$122.57	\$67.99
OCTOBER	\$0.00	\$3.09	\$0.38
NOVEMBER	\$3.18	\$0.00	\$0.00
DECEMBER	\$1.59	\$0.00	\$0.00
TOTAL	<u>\$659.33</u>	<u>\$525.49</u>	<u>\$219.59</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u><u>\$ 219.59</u></u>

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: BOROUGH OF NEW WILMINGTON
ACCOUNT #: 1046042-756345, 1046042-1471779
METER SIZE: 4"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	4,064.5	4,500.4	4,131.9
FEBRUARY	4,294.2	5,170.5	4,348.8
MARCH	4,419.5	4,422.4	5,068.4
APRIL	4,989.5	4,947.8	4,553.1
MAY	4,487.7	4,695.7	4,732.6
JUNE	4,478.5	4,809.7	4,644.7
JULY	4,759.3	4,225.6	3,945.0
AUGUST	4,023.2	4,106.7	3,950.5
SEPTEMBER	7,610.3	5,894.4	5,737.1
OCTOBER	5,473.1	5,113.0	5,038.5
NOVEMBER	5,032.9	5,005.9	5,446.6
DECEMBER	5,443.1	5,206.6	5,140.1
TOTAL	59,075.8	58,098.7	56,737.3
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			56,737.3

	2021	2022	2023
REVENUE			
JANUARY	\$23,945.07	\$26,412.26	\$58,988.84
FEBRUARY	\$25,245.17	\$30,205.03	\$62,029.13
MARCH	\$25,954.37	\$25,970.78	\$72,115.76
APRIL	\$29,180.57	\$28,944.55	\$64,892.80
MAY	\$26,340.38	\$27,517.66	\$67,408.85
JUNE	\$26,288.31	\$28,162.90	\$66,176.76
JULY	\$27,877.64	\$60,302.24	\$56,369.07
AUGUST	\$23,711.31	\$58,635.61	\$56,446.16
SEPTEMBER	\$44,014.30	\$83,693.80	\$81,488.93
OCTOBER	\$31,917.75	\$72,740.92	\$71,696.65
NOVEMBER	\$29,426.21	\$71,239.70	\$77,416.99
DECEMBER	\$31,747.95	\$74,052.91	\$73,120.78
TOTAL	\$345,649.03	\$587,878.36	\$808,150.72
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			\$ 808,150.72

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: HUBBARD TOWNSHIP
ACCOUNT #: 1052232-761986
METER SIZE: 6"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	25,805.0	29,475.0	28,610.0
FEBRUARY	22,065.0	33,275.0	26,430.0
MARCH	20,945.0	27,480.0	25,200.0
APRIL	23,915.0	30,545.0	22,245.0
MAY	22,090.0	27,925.0	21,285.0
JUNE	27,635.0	32,320.0	27,450.0
JULY	29,205.0	28,835.0	22,945.0
AUGUST	23,855.0	26,120.0	22,160.0
SEPTEMBER	32,250.0	30,405.0	28,110.0
OCTOBER	25,050.0	23,440.0	21,600.0
NOVEMBER	23,685.0	23,100.0	22,205.0
DECEMBER	26,510.0	26,795.0	23,240.0
TOTAL	<u>303,010.0</u>	<u>339,715.0</u>	<u>291,480.0</u>

TOTAL FOR YEAR ENDING DECEMBER 31, 2023 291,480.0

REVENUE	2021	2022	2023
JANUARY	\$59,229.15	\$69,746.92	\$69,694.98
FEBRUARY	\$51,856.42	\$77,088.08	\$65,017.80
MARCH	\$48,592.40	\$64,303.20	\$61,992.00
APRIL	\$55,482.80	\$71,475.30	\$54,722.70
MAY	\$51,248.80	\$65,344.50	\$52,361.10
JUNE	\$64,753.81	\$75,628.80	\$67,527.00
JULY	\$67,114.99	\$68,419.26	\$56,444.70
AUGUST	\$55,343.60	\$61,120.80	\$54,513.60
SEPTEMBER	\$74,820.00	\$71,147.70	\$69,150.60
OCTOBER	\$58,116.00	\$54,849.60	\$54,000.38
NOVEMBER	\$55,101.46	\$55,663.62	\$55,092.22
DECEMBER	\$62,033.40	\$65,915.70	\$61,818.40
TOTAL	<u>\$703,692.83</u>	<u>\$800,703.48</u>	<u>\$722,335.48</u>

TOTAL FOR YEAR ENDING DECEMBER 31, 2023 \$ 722,335.48

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: CHEMUNG COUNTY INDUSTRIAL DEVELOPMENT
ACCOUNT #: 2100531-1360794
METER SIZE: 10"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	-238.0	82.0	96.5
FEBRUARY	404.0	109.0	222.5
MARCH	233.5	117.0	79.0
APRIL	81.5	91.0	99.5
MAY	115.0	86.5	79.0
JUNE	124.0	123.0	147.0
JULY	98.0	100.5	72.0
AUGUST	196.0	222.5	97.5
SEPTEMBER	99.0	102.0	108.0
OCTOBER	86.0	76.0	99.5
NOVEMBER	171.5	102.5	80.0
DECEMBER	402.5	95.0	58.0
TOTAL	<u>1,773.0</u>	<u>1,307.0</u>	<u>1,238.5</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u>1,238.5</u>

	2021	2022	2023
REVENUE			
JANUARY	-\$2,676.92	\$964.84	\$1,432.01
FEBRUARY	\$4,839.22	\$1,272.06	\$2,457.65
MARCH	\$2,098.74	\$1,325.18	\$1,289.56
APRIL	\$1,089.46	\$1,152.54	\$1,456.43
MAY	\$1,311.90	\$1,122.66	\$1,289.56
JUNE	\$1,371.66	\$1,365.02	\$1,843.08
JULY	\$1,199.02	\$1,464.57	\$1,232.58
AUGUST	\$1,849.74	\$2,457.65	\$1,440.15
SEPTEMBER	\$1,205.66	\$1,476.78	\$1,525.62
OCTOBER	\$1,119.34	\$1,265.14	\$1,456.43
NOVEMBER	\$1,687.06	\$1,480.85	\$1,297.70
DECEMBER	\$3,220.90	\$1,419.80	\$1,118.62
TOTAL	<u>\$18,315.78</u>	<u>\$16,767.09</u>	<u>\$17,839.39</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u>\$ 17,839.39</u>

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: Veolia Water
ACCOUNT #: 2053682-1352362
METER SIZE: 2"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	375.0	367.0	409.0
FEBRUARY	271.0	354.0	298.0
MARCH	251.0	355.0	272.0
APRIL	324.0	364.0	50.0
MAY	303.0	275.0	0.0
JUNE	308.0	278.0	0.0
JULY	310.0	393.0	0.0
AUGUST	423.0	359.0	0.0
SEPTEMBER	355.0	411.0	0.0
OCTOBER	382.0	354.0	0.0
NOVEMBER	340.0	345.0	0.0
DECEMBER	325.0	371.0	0.0
TOTAL	<u>3,967.0</u>	<u>4,226.0</u>	<u>1,029.0</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u><u>1,029.0</u></u>

	2021	2022	2023
REVENUE			
JANUARY	\$4,415.90	\$4,415.90	\$5,396.00
FEBRUARY	\$4,415.90	\$4,415.90	\$5,396.00
MARCH	\$4,415.90	\$4,415.90	\$5,396.00
APRIL	\$4,415.90	\$4,415.90	\$5,396.00
MAY	\$4,415.90	\$4,415.90	\$5,396.00
JUNE	\$4,415.90	\$4,415.90	\$5,396.00
JULY	\$4,415.90	\$5,396.00	\$5,396.00
AUGUST	\$4,415.90	\$5,396.00	\$5,396.00
SEPTEMBER	\$4,415.90	\$5,396.00	\$5,396.00
OCTOBER	\$4,415.90	\$5,396.00	\$5,396.00
NOVEMBER	\$4,415.90	\$6,139.53	\$5,396.00
DECEMBER	\$4,426.40	\$5,406.50	\$5,406.50
TOTAL	<u>\$53,001.30</u>	<u>\$59,625.43</u>	<u>\$64,762.50</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u><u>\$ 64,762.50</u></u>

AQUA PENNSYLVANIA
SALES TO RESALE CUSTOMERS

CUSTOMER: MASURY
ACCOUNT #: 2574409-1482542, 2574409-1482534, 2574409-1482541
METER SIZE: 8" & 12"

	2021	2022	2023
CONSUMPTION(000's GALLONS)			
JANUARY	12,701.0	17,985.3	14,190.0
FEBRUARY	13,434.3	11,723.2	17,642.0
MARCH	12,584.7	10,467.9	15,138.7
APRIL	14,037.1	10,634.9	16,636.2
MAY	9,990.6	11,493.8	-2,775.4
JUNE	16,709.5	9,090.9	10,742.1
JULY	10,901.5	12,897.2	12,154.8
AUGUST	10,750.1	10,953.2	8,037.4
SEPTEMBER	12,083.5	11,227.5	8,119.2
OCTOBER	11,079.6	10,856.9	7,059.1
NOVEMBER	10,652.2	11,759.3	7,843.4
DECEMBER	11,666.4	11,941.5	6,919.5
TOTAL	<u>146,590.5</u>	<u>141,031.6</u>	<u>121,707.0</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u>121,707.0</u>

	2021	2022	2023
REVENUE			
JANUARY	\$0.00	\$44,439.68	\$41,940.80
FEBRUARY	\$64,599.70	\$35,114.59	\$49,949.44
MARCH	\$31,393.35	\$32,201.43	\$44,141.79
APRIL	\$34,119.50	\$32,588.87	\$47,615.99
MAY	\$26,524.25	\$35,594.01	\$2,696.45
JUNE	\$39,135.56	\$28,298.03	\$33,941.68
JULY	\$28,415.71	\$67,229.65	\$37,219.14
AUGUST	\$28,644.18	\$34,431.43	\$42,877.85
SEPTEMBER	\$31,233.08	\$35,067.79	\$29,319.54
OCTOBER	\$29,283.93	\$34,208.01	\$26,669.09
NOVEMBER	\$28,454.09	\$36,301.58	\$28,629.99
DECEMBER	\$30,423.24	\$36,724.28	\$26,320.06
TOTAL	<u>\$372,226.59</u>	<u>\$452,199.35</u>	<u>\$411,321.83</u>
TOTAL FOR YEAR ENDING DECEMBER 31, 2023			<u>\$ 411,321.83</u>

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR12. Provide for the historic test year and the 2 prior years consumption and billings for the ten largest customers at current rates. Provide the historic and future test year consumption priced at proposed rates.

A. Please see the attached.

AQUA PENNSYLVANIA, INC.
TEN LARGEST CUSTOMERS

CUSTOMER NLMK PENNSYLVANIA
ACCOUNT # VARIOUS
METER SIZE 6"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	50,100	29,140	51,334	51,334
FEBRUARY	43,080	53,417	46,779	46,779
MARCH	-	54,447	57,310	57,310
APRIL	-	43,053	49,517	49,517
MAY	152,060	-	54,027	54,027
JUNE	60,642	-	51,762	51,762
JULY	45,281	-	58,281	58,281
AUGUST	42,170	-	55,979	55,979
SEPTEMBER	52,925	256,784	66,325	66,325
OCTOBER	42,695	51,968	56,543	56,543
NOVEMBER	40,890	53,114	59,782	59,782
DECEMBER	52,949	57,023	69,281	69,281
TOTAL	582,792	598,945	676,917	676,917

REVENUE

JANUARY	\$ 329,143	\$ 208,035	\$ 396,586	\$ 510,803
FEBRUARY	\$ 285,885	\$ 363,655	\$ 362,612	\$ 467,044
MARCH	\$ 275,163	\$ 370,258	\$ 439,141	\$ 565,613
APRIL	\$ 355,078	\$ 297,221	\$ 382,511	\$ 492,674
MAY	\$ 377,214	\$ 254,313	\$ 415,287	\$ 534,889
JUNE	\$ 396,847	\$ 278,732	\$ 398,826	\$ 513,687
JULY	\$ 303,099	\$ 294,614	\$ 448,881	\$ 578,159
AUGUST	\$ 283,696	\$ (821,433)	\$ 432,052	\$ 556,482
SEPTEMBER	\$ 350,775	\$ 1,887,481	\$ 507,693	\$ 653,909
OCTOBER	\$ 292,484	\$ 401,203	\$ 440,520	\$ 567,390
NOVEMBER	\$ 281,008	\$ 409,550	\$ 464,437	\$ 598,194
DECEMBER	\$ 357,683	\$ 438,024	\$ 534,573	\$ 688,530
TOTAL	\$ 3,888,075	\$ 4,381,652	\$ 5,223,119	\$ 6,727,377

CUSTOMER STATE CORRECTION
ACCOUNT # VARIOUS
METER SIZE 4"-6"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	37,006	29,811	28,816	28,816
FEBRUARY	19,031	22,182	22,272	22,272
MARCH	26,671	21,069	22,401	22,401
APRIL	26,289	21,832	17,540	17,540
MAY	30,297	22,038	28,735	28,735
JUNE	22,481	25,041	26,433	26,433
JULY	18,896	23,484	25,651	25,651
AUGUST	16,291	24,247	25,184	25,184
SEPTEMBER	41,117	23,085	25,858	25,858
OCTOBER	15,925	21,500	23,889	23,889
NOVEMBER	22,149	23,874	25,141	25,141
DECEMBER	23,162	16,868	17,155	17,155
TOTAL	299,312	275,030	289,076	289,076

REVENUE

JANUARY	\$ 282,278	\$ 235,421	\$ 248,998	\$ 320,709
FEBRUARY	\$ 136,314	\$ 175,476	\$ 195,222	\$ 251,445
MARCH	\$ 203,724	\$ 169,460	\$ 209,686	\$ 270,075
APRIL	\$ 200,858	\$ 181,401	\$ 147,607	\$ 190,118
MAY	\$ 248,627	\$ 173,032	\$ 275,781	\$ 355,206
JUNE	\$ 153,429	\$ 212,923	\$ 228,557	\$ 294,382
JULY	\$ 193,487	\$ 190,929	\$ 214,208	\$ 275,900
AUGUST	\$ 60,830	\$ 195,510	\$ 217,884	\$ 280,634
SEPTEMBER	\$ 318,605	\$ 186,614	\$ 223,117	\$ 287,375
OCTOBER	\$ 119,388	\$ 176,585	\$ 211,538	\$ 272,461
NOVEMBER	\$ 176,557	\$ 201,307	\$ 225,734	\$ 290,745
DECEMBER	\$ 184,001	\$ 141,739	\$ 143,193	\$ 184,433
TOTAL	\$ 2,278,098	\$ 2,240,396	\$ 2,541,524	\$ 3,273,483

CUSTOMER LIBERTY POWER
ACCOUNT # VARIOUS
METER SIZE 10"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	70,965	73,705	49,590	49,590
FEBRUARY	62,950	61,960	74,690	74,690
MARCH	58,020	59,700	62,970	62,970
APRIL	76,630	60,890	77,360	77,360
MAY	55,060	-	73,950	73,950
JUNE	66,280	123,696	52,120	52,120
JULY	85,705	76,250	85,800	85,800
AUGUST	85,010	80,620	102,540	102,540
SEPTEMBER	92,440	97,390	104,260	104,260
OCTOBER	76,190	74,780	86,660	86,660
NOVEMBER	55,950	61,470	77,150	77,150
DECEMBER	68,815	63,640	44,110	44,110
TOTAL	854,015	834,101	891,200	891,200

REVENUE

JANUARY	\$ 165,003	\$ 168,455	\$ 152,448	\$ 161,224
FEBRUARY	\$ 157,807	\$ 165,047	\$ 191,930	\$ 202,979
MARCH	\$ 152,927	\$ 162,962	\$ 179,235	\$ 189,554
APRIL	\$ 171,350	\$ 164,200	\$ 195,352	\$ 206,598
MAY	\$ 149,996	\$ 101,030	\$ 191,533	\$ 202,559
JUNE	\$ 161,104	\$ 188,930	\$ 167,083	\$ 176,702
JULY	\$ 180,335	\$ 180,174	\$ 204,805	\$ 216,595
AUGUST	\$ 179,647	\$ 184,719	\$ 223,554	\$ 236,424
SEPTEMBER	\$ 187,002	\$ 202,160	\$ 225,480	\$ 238,461
OCTOBER	\$ 170,915	\$ 178,645	\$ 205,768	\$ 217,614
NOVEMBER	\$ 150,877	\$ 164,803	\$ 195,117	\$ 206,350
DECEMBER	\$ 163,624	\$ 167,070	\$ 158,122	\$ 167,226
TOTAL	\$ 1,990,587	\$ 2,028,195	\$ 2,290,426	\$ 2,422,286

CUSTOMER ROHM & HAAS CO
ACCOUNT # VARIOUS
METER SIZE 8"-10"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	23,233	29,033	13,095	13,095
FEBRUARY	23,854	31,221	15,938	15,938
MARCH	23,184	30,190	14,114	14,114
APRIL	22,690	31,862	17,555	17,555
MAY	23,163	31,806	17,336	17,336
JUNE	21,742	31,762	19,473	19,473
JULY	22,395	31,446	19,398	19,398
AUGUST	25,728	31,974	19,130	19,130
SEPTEMBER	25,971	30,962	18,838	18,838
OCTOBER	22,402	25,798	18,551	18,551
NOVEMBER	26,161	15,011	14,520	14,520
DECEMBER	24,497	14,374	17,771	17,771
TOTAL	285,020	335,441	205,719	205,719

REVENUE

JANUARY	\$ 186,028	\$ 228,759	\$ 130,191	\$ 167,686
FEBRUARY	\$ 191,230	\$ 243,234	\$ 155,730	\$ 200,580
MARCH	\$ 187,195	\$ 235,809	\$ 139,161	\$ 179,239
APRIL	\$ 184,502	\$ 245,959	\$ 170,420	\$ 219,501
MAY	\$ 187,623	\$ 245,334	\$ 168,430	\$ 216,938
JUNE	\$ 177,052	\$ 247,245	\$ 187,332	\$ 241,284
JULY	\$ 184,580	\$ 276,002	\$ 188,285	\$ 242,511
AUGUST	\$ 205,390	\$ 279,003	\$ 182,732	\$ 235,358
SEPTEMBER	\$ 207,627	\$ 270,284	\$ 183,164	\$ 235,916
OCTOBER	\$ 182,694	\$ 233,797	\$ 182,342	\$ 234,856
NOVEMBER	\$ 210,259	\$ 151,982	\$ 145,139	\$ 186,940
DECEMBER	\$ 197,288	\$ 141,878	\$ 174,466	\$ 224,712
TOTAL	\$ 2,301,468	\$ 2,799,286	\$ 2,007,392	\$ 2,585,521

CUSTOMER LYNNEWOOD REAL ESTATE
ACCOUNT # VARIOUS
METER SIZE 5/8"-2"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	10,386	9,924	10,118	10,118
FEBRUARY	8,919	9,020	8,787	8,787
MARCH	8,726	8,792	8,459	8,459
APRIL	9,624	9,771	10,407	10,407
MAY	7,760	8,696	8,727	8,727
JUNE	8,863	9,651	10,692	10,692
JULY	9,619	10,676	9,875	9,875
AUGUST	8,726	9,372	8,802	8,802
SEPTEMBER	10,845	10,260	11,276	11,276
OCTOBER	8,668	8,505	9,386	9,386
NOVEMBER	8,862	9,187	11,016	11,016
DECEMBER	9,164	10,086	9,556	9,556
TOTAL	110,161	113,937	117,101	117,101

REVENUE

JANUARY	\$ 121,442	\$ 120,980	\$ 164,762	\$ 212,213
FEBRUARY	\$ 111,186	\$ 114,320	\$ 151,713	\$ 195,407
MARCH	\$ 110,338	\$ 112,781	\$ 148,744	\$ 191,582
APRIL	\$ 116,698	\$ 119,708	\$ 166,348	\$ 214,256
MAY	\$ 104,046	\$ 112,271	\$ 151,214	\$ 194,764
JUNE	\$ 113,175	\$ 119,947	\$ 169,859	\$ 218,778
JULY	\$ 118,252	\$ 169,583	\$ 163,434	\$ 210,503
AUGUST	\$ 111,566	\$ 157,874	\$ 153,800	\$ 198,094
SEPTEMBER	\$ 125,861	\$ 166,057	\$ 177,841	\$ 229,059
OCTOBER	\$ 111,696	\$ 149,796	\$ 157,853	\$ 203,314
NOVEMBER	\$ 113,035	\$ 184,260	\$ 174,007	\$ 224,121
DECEMBER	\$ 115,418	\$ 164,938	\$ 160,758	\$ 207,056
TOTAL	\$ 1,372,713	\$ 1,692,516	\$ 1,940,332	\$ 2,499,148

CUSTOMER VILLANOVA UNIVERSITY
ACCOUNT # VARIOUS
METER SIZE 5/8"-11/2"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	3,757	5,653	7,908	7,908
FEBRUARY	8,355	10,951	13,491	13,491
MARCH	11,675	9,766	10,371	10,371
APRIL	10,496	10,404	12,450	12,450
MAY	11,241	10,614	12,863	12,863
JUNE	7,047	7,131	7,826	7,826
JULY	6,538	8,274	7,908	7,908
AUGUST	7,128	12,298	11,835	11,835
SEPTEMBER	15,193	15,844	14,327	14,327
OCTOBER	12,149	15,122	14,524	14,524
NOVEMBER	10,210	11,042	12,715	12,715
DECEMBER	10,740	14,834	12,939	12,939
TOTAL	114,530	131,933	139,157	139,157

REVENUE

JANUARY	\$ 42,037	\$ 60,872	\$ 88,387	\$ 113,843
FEBRUARY	\$ 80,931	\$ 106,759	\$ 141,307	\$ 182,004
MARCH	\$ 108,231	\$ 97,573	\$ 111,422	\$ 143,511
APRIL	\$ 98,626	\$ 103,197	\$ 129,060	\$ 166,230
MAY	\$ 105,283	\$ 103,756	\$ 134,819	\$ 173,646
JUNE	\$ 70,836	\$ 72,951	\$ 86,849	\$ 111,861
JULY	\$ 67,679	\$ 92,306	\$ 89,103	\$ 114,765
AUGUST	\$ 76,335	\$ 130,177	\$ 126,127	\$ 162,452
SEPTEMBER	\$ 132,586	\$ 163,249	\$ 150,322	\$ 193,615
OCTOBER	\$ 116,456	\$ 156,557	\$ 151,780	\$ 195,492
NOVEMBER	\$ 99,097	\$ 121,575	\$ 136,555	\$ 175,883
DECEMBER	\$ 104,777	\$ 154,132	\$ 138,167	\$ 177,959
TOTAL	\$ 1,102,874	\$ 1,363,105	\$ 1,483,898	\$ 1,911,260

CUSTOMER WAWA
ACCOUNT # VARIOUS
METER SIZE 5/8"-10"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	8,502	9,591	9,313	9,313
FEBRUARY	9,002	9,070	9,526	9,526
MARCH	8,365	9,321	8,964	8,964
APRIL	9,665	10,131	11,144	11,144
MAY	9,718	10,495	10,374	10,374
JUNE	10,735	10,348	11,332	11,332
JULY	12,236	12,085	11,447	11,447
AUGUST	12,769	12,310	12,261	12,261
SEPTEMBER	13,532	13,274	11,554	11,554
OCTOBER	11,822	11,447	11,413	11,413
NOVEMBER	9,982	9,913	10,340	10,340
DECEMBER	9,631	10,229	10,067	10,067
TOTAL	125,960	128,213	127,734	127,734

REVENUE

JANUARY	\$ 87,351	\$ 99,197	\$ 108,166	\$ 139,318
FEBRUARY	\$ 87,212	\$ 94,720	\$ 109,769	\$ 141,382
MARCH	\$ 84,288	\$ 96,060	\$ 104,741	\$ 134,907
APRIL	\$ 97,310	\$ 103,990	\$ 119,496	\$ 153,911
MAY	\$ 96,541	\$ 106,761	\$ 120,047	\$ 154,621
JUNE	\$ 104,308	\$ 105,658	\$ 126,936	\$ 163,493
JULY	\$ 119,653	\$ 135,380	\$ 129,241	\$ 166,462
AUGUST	\$ 123,969	\$ 137,957	\$ 136,860	\$ 176,275
SEPTEMBER	\$ 127,403	\$ 142,814	\$ 125,291	\$ 161,375
OCTOBER	\$ 117,773	\$ 128,269	\$ 131,313	\$ 169,131
NOVEMBER	\$ 102,280	\$ 122,025	\$ 119,260	\$ 153,607
DECEMBER	\$ 98,555	\$ 113,329	\$ 116,508	\$ 150,063
TOTAL	\$ 1,246,643	\$ 1,386,162	\$ 1,447,628	\$ 1,864,545

CUSTOMER TOWERS OF WYNCOTE
ACCOUNT # VARIOUS
METER SIZE 2"-8"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	7,019	7,773	7,222	7,222
FEBRUARY	6,047	7,246	6,461	6,461
MARCH	5,851	6,774	6,125	6,125
APRIL	6,870	7,742	7,387	7,387
MAY	5,970	6,790	5,781	5,781
JUNE	6,694	7,359	7,233	7,233
JULY	8,152	8,656	7,365	7,365
AUGUST	7,155	8,488	7,187	7,187
SEPTEMBER	8,674	9,393	9,389	9,389
OCTOBER	6,975	8,164	7,340	7,340
NOVEMBER	7,509	5,082	8,600	8,600
DECEMBER	7,112	10,099	6,704	6,704
TOTAL	84,028	93,565	86,793	86,793

REVENUE

JANUARY	\$ 68,353	\$ 74,237	\$ 97,999	\$ 126,222
FEBRUARY	\$ 62,438	\$ 70,958	\$ 91,588	\$ 117,965
MARCH	\$ 61,257	\$ 68,023	\$ 88,805	\$ 114,381
APRIL	\$ 67,634	\$ 74,060	\$ 99,252	\$ 127,837
MAY	\$ 62,155	\$ 68,142	\$ 86,072	\$ 110,861
JUNE	\$ 66,657	\$ 71,775	\$ 98,106	\$ 126,361
JULY	\$ 75,742	\$ 110,016	\$ 99,720	\$ 128,439
AUGUST	\$ 69,580	\$ 108,616	\$ 98,252	\$ 126,549
SEPTEMBER	\$ 78,777	\$ 116,121	\$ 116,576	\$ 150,150
OCTOBER	\$ 69,006	\$ 105,927	\$ 99,685	\$ 128,394
NOVEMBER	\$ 72,311	\$ 119,979	\$ 110,127	\$ 141,843
DECEMBER	\$ 69,868	\$ 103,186	\$ 94,231	\$ 121,370
TOTAL	\$ 823,778	\$ 1,091,040	\$ 1,180,413	\$ 1,520,371

CUSTOMER WEST CHESTER UNIVERSITY
ACCOUNT # VARIOUS
METER SIZE 5/8"-6"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	1,417	2,477	1,827	1,827
FEBRUARY	2,985	5,602	6,772	6,772
MARCH	2,361	4,935	4,641	4,641
APRIL	3,001	6,002	6,931	6,931
MAY	3,581	6,078	5,530	5,530
JUNE	3,350	4,223	3,693	3,693
JULY	3,989	4,041	4,420	4,420
AUGUST	4,030	4,212	4,765	4,765
SEPTEMBER	8,621	9,626	9,176	9,176
OCTOBER	7,986	8,098	6,816	6,816
NOVEMBER	6,382	8,800	9,967	9,967
DECEMBER	5,748	6,455	3,085	3,085
TOTAL	53,449	70,548	67,623	67,623

REVENUE

JANUARY	\$ 29,919	\$ 41,708	\$ 41,701	\$ 53,711
FEBRUARY	\$ 45,362	\$ 69,110	\$ 95,006	\$ 122,367
MARCH	\$ 39,330	\$ 63,947	\$ 69,058	\$ 88,946
APRIL	\$ 43,302	\$ 73,157	\$ 95,198	\$ 122,615
MAY	\$ 48,790	\$ 74,085	\$ 80,346	\$ 103,485
JUNE	\$ 48,449	\$ 64,094	\$ 59,114	\$ 76,139
JULY	\$ 54,743	\$ 62,740	\$ 67,505	\$ 86,947
AUGUST	\$ 57,609	\$ 65,911	\$ 69,634	\$ 89,689
SEPTEMBER	\$ 96,138	\$ 120,453	\$ 117,648	\$ 151,531
OCTOBER	\$ 88,054	\$ 106,878	\$ 102,492	\$ 132,010
NOVEMBER	\$ 78,586	\$ 107,653	\$ 120,106	\$ 154,697
DECEMBER	\$ 67,918	\$ 88,989	\$ 75,259	\$ 96,933
TOTAL	\$ 698,202	\$ 938,726	\$ 993,067	\$ 1,279,070

CUSTOMER BORO OF NEW WILMINGTON
ACCOUNT # VARIOUS
METER SIZE 4"

	TTM 12/31/2021	TTM 12/31/2022	TTM 12/31/2023	PROPOSED
CONSUMPTION (000 GALLONS)				
JANUARY	4,065	4,500	4,132	4,132
FEBRUARY	4,294	5,171	4,349	4,349
MARCH	4,420	4,422	5,068	5,068
APRIL	4,990	4,948	4,553	4,553
MAY	4,488	4,696	4,733	4,733
JUNE	4,479	4,810	4,645	4,645
JULY	4,759	4,226	3,945	3,945
AUGUST	4,023	4,107	3,951	3,951
SEPTEMBER	7,610	5,894	5,737	5,737
OCTOBER	5,473	5,113	5,039	5,039
NOVEMBER	5,033	5,006	5,447	5,447
DECEMBER	5,443	5,207	5,140	5,140
TOTAL	59,076	58,099	56,737	56,737

REVENUE

JANUARY	\$ 23,945	\$ 26,609	\$ 58,989	\$ 36,426
FEBRUARY	\$ 25,544	\$ 30,205	\$ 61,893	\$ 38,272
MARCH	\$ 25,655	\$ 25,971	\$ 71,957	\$ 44,398
APRIL	\$ 29,181	\$ 28,945	\$ 64,750	\$ 40,012
MAY	\$ 26,340	\$ 27,518	\$ 67,261	\$ 41,540
JUNE	\$ 26,288	\$ 28,163	\$ 66,031	\$ 40,791
JULY	\$ 28,206	\$ 60,302	\$ 56,245	\$ 34,835
AUGUST	\$ 23,711	\$ 58,642	\$ 56,322	\$ 34,881
SEPTEMBER	\$ 44,014	\$ 83,694	\$ 81,310	\$ 50,091
OCTOBER	\$ 32,461	\$ 72,741	\$ 71,539	\$ 44,144
NOVEMBER	\$ 29,426	\$ 104,234	\$ 77,247	\$ 47,618
DECEMBER	\$ 31,769	\$ 74,074	\$ 72,981	\$ 45,009
TOTAL	\$ 346,542	\$ 621,098	\$ 806,524	\$ 498,017

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

B. Operating Revenues

OR13. Provide for the historic test year and the 2 prior years consumption and billings for the ten largest sales for resale customers if such sales are not included in sales to the ten largest customers requested in Part II.12.

A. Please see the Company's response to OR11.

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

TABLE OF CONTENTS TO MINIMUM FILING REQUIREMENTS
C. OPERATING EXPENSES

MFR	Description
OE1	Operating Expense Summary
OE2	Adjusted Operating Expenses
OE3	Extraordinary Property Loss
OE4	Rate Case Expense
OE5	Salary & Fringe Benefits
OE6	Charges Of Affiliates
OE7	Leases
OE8	Storm Damage
OE9	Advertising
OE10	Memberships
OE11	Outside Services / Commission
OE12	R & D Expenditures
OE13	Contributions
OE14	Actuarial Studies
OE15	Pension Expense Under SFAS 87
OE16	Post Retirement Benefits Under SFAS 106
OE17	Post Retirement Benefits Reconciliation
OE18	Post Retirement Benefits Contributions
OE19	Post Retirement Benefits Funding Options and Plans
OE20	Post Retirement Benefits
OE21	Post Employment Benefits
OE22	Bonus Plans
OE23	Insurance Premiums
OE24	Industry Organization Payments
OE25	Cancelled Projects/Obsolete Inventory
OE26	Vacation Pay
OE27	Eliminated Positions
OE28	Purchased Water

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE1. Prepare a summary of operating expenses by operating expense account for the historic test year and the 2 years preceding the test year.

A. Please see the attached OE1-a through b for water and attached OE1-c through c for wastewater. Lower Makefield (OE1-d) and East Whiteland (OE1-e) were acquired after 12/31/2021; therefore, the summary of expenses for 12/31/2021 are not applicable. Shenandoah (OE1-b) was acquired after 12/31/2022; therefore, the summary of expenses for 12/31/2021 and 12/31/2022 are not applicable.

AQUA PENNSYLVANIA, INC. - WATER BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(1)	(2)	(3)	(4)	(5)
1		--Source of Supply--			
2		-Operations-			
3	6011	Labor	\$ 273,034	\$ 708,811	\$ 697,153
4	6041	Employee Benefits	-	239,649	181,515
5	6101	Purchased Water	4,732,165	4,382,479	5,295,423
6	6151	Purchased Power	5,998,500	6,380,107	6,368,552
7	6161	Purchased Power	183,704	137,612	167,117
8	6201	Supplies	53,405	78,649	59,473
9	6311	OS Engineer	-	(55,089)	(16,663)
10	6351	OS Lab Testing	-	(14)	(49)
11	6361	OS Other	106,059	399,387	327,725
12	6411	Leases	504,891	-	-
13	6501	Transportation	-	44,430	45,951
14	6751	Other	-	10,377	16,795
15		-Maintenance-			
16	6012	Labor	378,646	106,546	104,794
17	6042	Employee Benefits	-	62,819	47,580
18	6202	Supplies	7,284	121,321	91,740
19	6312	OS Engineer	-	81,470	24,643
20	6362	OS Other	301,453	310,460	254,754
21	6502	Transportation	-	6,749	6,980
22	6752	Other	675	416	674
23					
24		Total Source of Supply Expense	\$ 12,539,817	\$ 13,016,179	\$ 13,674,156

AQUA PENNSYLVANIA, INC. - WATER BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(1)	(2)	(3)	(4)	(5)
25					
26		--Treatment--			
27		-Operations-			
28	6013	Labor	6,772,009	7,796,737	7,668,498
29	6043	Employee Benefits	-	2,887,341	2,186,920
30	6153	Purchased Power	155,577	109,571	109,373
31	6163	Purchased Power	3,226	49,386	59,975
32	6183	Chemicals	5,520,071	7,097,731	12,621,737
33	6203	Supplies	451,199	696,260	526,497
34	6313	OS Engineer	-	(39,738)	(12,020)
35	6353	OS Lab Testing	438,381	142,605	496,530
36	6363	OS Other	829,899	(1,130,930)	(928,007)
37	6423	Leases	10,418	3,451	4,201
38	6503	Transportation	-	467,620	483,628
39	6504	Transportation	-	2,737	2,831
40	6753	Other	46,592	120,098	194,387
41		-Maintenance-			
42	6014	Labor	126,857	44,016	43,292
43	6044	Employee Benefits	-	18,271	13,839
44	6204	Supplies	60,107	265,896	201,065
45	6314	OS Engineer	-	128,009	38,720
46	6354	OS Lab Testing	4,975	3,455	12,030
47	6364	OS Other	1,407,765	2,328,265	1,910,504
48	6424	Leases	2,250	1,906	2,321

AQUA PENNSYLVANIA, INC. - WATER BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
49	6754	Other	46,110	43,084	69,734
50					
51		Total Treatment Expense	\$ 15,875,437	\$ 21,035,770	\$ 25,706,055
52					
53		--Transmission and Distribution--			
54		-Operations-			
55	6015	Labor	7,732,000	5,072,502	4,989,070
56	6045	Employee Benefits	-	1,849,172	1,400,594
57	6155	Purchased Power	1,160,804	1,108,708	1,106,700
58	6165	Purchased Power	3,672	4,489	5,451
59	6205	Supplies	1,275,440	165,345	125,031
60	6315	OS Engineer	-	11,142	3,370
61	6355	OS Lab Testing	-	314	1,094
62	6365	OS Other	573,148	660,631	542,094
63	6415	Leases	41,936	45,563	50,214
64	6505	Transportation	1,465,565	296,087	306,224
65	6755	Other	303	10,450	16,913
66		-Maintenance-			
67	6016	Labor	2,521,416	1,118,853	1,100,451
68	6046	Employee Benefits	-	388,654	294,373
69	6206	Supplies	436,322	389,782	294,745
70	6316	OS Engineer	-	11,008	3,330
71	6366	OS Other	4,346,168	1,572,877	1,290,655
72	6506	Transportation	-	58,968	60,987

AQUA PENNSYLVANIA, INC. - WATER BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
73	6756	Other	5,515	11,904	19,267
74					
75		Total Transmission and Distribution Expense	\$ 19,562,288	\$ 12,776,448	\$ 11,610,562
76					
77		--Customer Accounting--			
78	6017	Labor	567,869	3,089,628	3,038,810
79	6047	Employee Benefits	-	970,813	735,310
80	6167	Purchased Power	6,780	-	-
81	6207	Supplies	86	257,576	194,774
82	6347	Management Fees	-	5,922,513	5,331,527
83	6367	OS Other	8,367,105	106,649	87,513
84	6507	Transportation	-	176,392	182,430
85	6757	Other	-	5,516	8,928
86	6707	Bad Debt	2,519,463	2,605,032	1,837,023
87					
88		Total Customer Accounting Expense	\$ 11,461,304	\$ 13,134,119	\$ 11,416,315
89					
90		--Administrative and General--			
91	6018	Labor	13,503,214	12,156,601	11,956,653
92	6038	Labor	2,608,724	3,417,863	1,588,529
93	6048	Employee Benefits	27,534,237	7,446,596	5,640,177
94	6158	Purchased Power	274,771	232,279	231,858
95	6168	Purchased Power	111,192	56,962	69,175
96	6208	Supplies	56,941	1,426,169	1,078,439

AQUA PENNSYLVANIA, INC. - WATER BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(1)	(2)	(3)	(4)	(5)
97	6318	OS Engineer	134,793	446,760	135,136
98	6328	OS Accounting	841,525	633,086	776,660
99	6338	OS Legal	562,108	931,236	815,255
100	6348	Management Fees	-	22,317,185	20,090,234
101	6349	Management Fees	17,931,542	-	-
102	6358	OS Lab Testing	-	28,151	98,017
103	6368	OS Other	2,099,074	6,998,894	5,743,079
104	6418	Leases	5,933	482,164	531,377
105	6428	Leases	27,185	20,865	25,405
106	6508	Transportation	98,651	669,813	692,743
107	6568	Insurance	219,435	-	-
108	6578	Insurance	3,707,853	3,401,094	3,550,261
109	6588	Insurance	1,016,628	608,691	626,750
110	6598	Insurance	1,374,136	1,318,165	1,377,763
111	6608	Other	175,771	52,932	58,879
112	6758	Other	4,532,612	2,692,031	4,357,230
113	67621	Labor	(2,012,873)	-	-
114	67622	Employee Benefits	(7,476,450)	-	-
115	67624	Other	(1,938,993)	-	-
116	6668	Amortization of Rate Case	476,456	592,581	315,844
117	4048	Employee Benefits	(4,971,301)	-	-
118	4060	Amortization of UPAA	92,889	92,888	92,889
119					
120		Total Admin & General Expense	\$ 61,042,306	\$ 66,023,005	\$ 59,852,352

AQUA PENNSYLVANIA, INC. - WATER BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
121					
122		Total Operating Expenses	\$ 120,481,151	\$ 125,985,521	\$ 122,259,439

AQUA PENNSYLVANIA, INC. - SHENANDOAH

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
1		--Source of Supply--			
2		-Operations-			
3	6151	Purchased Power			9,763
4	6201	Supplies			5,856
5		-Maintenance-			
6	6202	Supplies			6,754
7					
8		Total Source of Supply Expense	\$ -	\$ -	\$ 22,373
9					
10		--Treatment--			
11		-Operations-			
12	6013	Labor			150,454
13	6043	Employee Benefits			48,761
14	6153	Purchased Power			3,133
15	6183	Chemicals			30,680
16	6203	Supplies			15,315
17	6353	OS Lab Testing			15,248
18	6363	OS Other			23,650
19	6503	Transportation			14,803
20		-Maintenance-			
21	6204	Supplies			1,532
22	6364	OS Other			216,313
23					
24		Total Treatment Expense	\$ -	\$ -	\$ 519,889

AQUA PENNSYLVANIA, INC. - SHENANDOAH

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(1)	(2)	(3)	(4)	(5)
25					
26		--Transmission and Distribution--			
27		-Operations-			
28	6015	Labor			2,762
29	6045	Employee Benefits			1,281
30	6155	Purchased Power			67,402
31	6205	Supplies			109
32	6365	OS Other			82,895
33	6415	Leases			576
34	6505	Transportation			179
35	6755	Other			242
36		-Maintenance-			
37	6016	Labor			3,301
38	6046	Employee Benefits			300
39	6206	Supplies			644
40	6366	OS Other			12,696
41	6506	Transportation			56
42					
43		Total Transmission and Distribution Expense	\$ -	\$ -	\$ 172,443
44					
45		--Customer Accounting--			
46	6017	Labor			12,571
47	6047	Employee Benefits			4,490
48	6207	Supplies			323

AQUA PENNSYLVANIA, INC. - SHENANDOAH

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
49	6507	Transportation			829
50	6707	Bad Debt			3,979
51					
52		Total Customer Accounting Expense	\$ -	\$ -	\$ 22,192
53					
54		--Administrative and General--			
55	6018	Labor			39,836
56	6038	Labor			3,516
57	6048	Employee Benefits			15,063
58	6158	Purchased Power			122
59	6368	OS Other			8,119
60	6508	Transportation			2,804
61	6758	Other			2,277
62					
63		Total Admin & General Expense	\$ -	\$ -	\$ 71,737
64					
65		Total Operating Expenses	\$ -	\$ -	\$ 808,634

AQUA PENNSYLVANIA WASTEWATER, INC. - WW BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
1		--Collection--			
2		-Operations-			
3	7011	Labor	611	350,356	354,524
4	7041	Employee Benefits	-	90,941	80,086
5	7151	Purchased Power	1,299,909	1,307,594	1,277,812
6	7161	Purchased Power	48,661	51,689	63,812
7	7201	Supplies	-	4,627	4,634
8	7311	OS Engineer	-	50,794	73,066
9	7351	OS Lab Testing	-	982	1,305
10	7361	OS Other	-	192,308	181,413
11	7411	Leases	37,425	33,748	35,461
12	7501	Transportation	-	23,582	20,463
13	7751	Other	-	82,563	56,789
14		-Maintenance-			
15	7012	Labor	-	2,504	2,534
16	7042	Employee Benefits	-	529	466
17	7202	Supplies	-	2,515	2,519
18	7362	OS Other	361,522	464,472	438,159
19	7502	Transportation	-	133	116
20	7752	Other	-	1,677	1,154
21					
22		Total Collection Expense	\$ 1,748,129	\$ 2,661,016	\$ 2,594,315
23					
24		--Pumping--			

AQUA PENNSYLVANIA WASTEWATER, INC. - WW BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(1)	(2)	(3)	(4)	(5)
25		-Operations-			
26	7013	Labor	124,120	222,819	225,471
27	7043	Employee Benefits	-	63,617	56,023
28	7153	Purchased Power	588	680	664
29	7163	Purchased Power	(644)	143	177
30	7183	Chemicals	540,800	16,352	25,597
31	7203	Supplies	182,053	35,907	35,963
32	7353	OS Lab Testing	1,661	943	1,253
33	7363	OS Other	399,966	154,234	145,496
34	7503	Transportation	-	15,123	13,123
35	7753	Other	200	20,613	14,178
36		-Maintenance-			
37	7014	Labor	1,795	1,798	1,819
38	7044	Employee Benefits	-	314	277
39	7204	Supplies	-	29,259	29,305
40	7354	OS Lab Testing	467,093	58,461	77,669
41	7364	OS Other	308,744	206,857	195,138
42	7504	Transportation	-	97	84
43	7754	Other	1,390	2,996	2,061
44					
45		Total Pumping Expense	\$ 2,027,765	\$ 830,213	\$ 824,297
46					
47		--Treatment & Disposal--			
48		-Operations-			

AQUA PENNSYLVANIA WASTEWATER, INC. - WW BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(1)	(2)	(3)	(4)	(5)
49	7015	Labor	235,412	1,516,024	1,534,063
50	7045	Employee Benefits	-	506,351	445,907
51	7105	Purchased Wastewater	7,775,351	6,683,457	5,995,393
52	7115	Sludge	1,147,648	1,178,609	1,721,015
53	7165	Purchased Power	-	13,439	16,591
54	7185	Chemicals	-	708,783	1,109,517
55	7205	Supplies	1,171	122,378	122,567
56	7315	OS Engineer	-	17,908	25,760
57	7355	OS Lab Testing	-	317,155	421,362
58	7365	OS Other	951,375	1,009,001	951,839
59	7415	Leases	-	3,188	3,350
60	7425	Leases	-	38,372	4,621
61	7505	Transportation	163,847	111,013	96,333
62	7755	Other	-	85,837	59,042
63		-Maintenance-			
64	7016	Labor	-	7,198	7,284
65	7046	Employee Benefits	-	980	863
66	7186	Chemicals	-	7,124	11,152
67	7206	Supplies	11,596	23,618	23,654
68	7316	OS Engineer	-	3,178	4,572
69	7366	OS Other	683,308	456,729	430,855
70	7506	Transportation	-	308	268
71	7756	Other	-	871	599
72					

AQUA PENNSYLVANIA WASTEWATER, INC. - WW BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
73		Total Treatment & Disposal Expense	\$ 10,969,707	\$ 12,811,522	\$ 12,986,608
74					
75		--Reclaimed Water Treatment--			
76		-Operations-			
77					
78					
79		--Customer Accounting--			
80	7017	Labor	4,414	7,291	7,377
81	7047	Employee Benefits	-	2,323	2,045
82	7207	Supplies	-	60	60
83	7347	Management Fees	-	514,082	727,026
84	7357	OS Lab Testing	-	1,702	2,261
85	7367	OS Other	713,913	7,240	6,830
86	7507	Transportation	-	539	468
87	7757	Other	-	7	5
88	7707	Bad Debt	429,260	(250,899)	530,848
89					
90		Total Customer Accounting Expense	\$ 1,147,511	\$ 282,343	\$ 1,276,920
91					
92		--Administrative and General--			
93	7018	Labor	2,709,835	2,047,082	2,071,440
94	7038	Labor	291	-	232,794
95	7048	Employee Benefits	1,660,770	988,132	870,178
96	7158	Purchased Power	-	33,805	33,035

AQUA PENNSYLVANIA WASTEWATER, INC. - WW BASE

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
97	7168	Purchased Power	-	3,531	4,359
98	7208	Supplies	-	164,080	164,334
99	7318	OS Engineer	4,100	207,025	297,797
100	7328	OS Accounting	85,292	62,613	105,908
101	7338	OS Legal	(642)	92,404	233,944
102	7348	Management Fees	-	1,937,160	2,739,577
103	7349	Management Fees	1,773,419	-	-
104	7358	OS Lab Testing	-	14,061	18,681
105	7368	OS Other	425,025	1,134,858	1,070,566
106	7418	Leases	74,586	80,571	84,661
107	7428	Leases	-	5,436	655
108	7508	Transportation	361	148,652	128,994
109	7578	Insurance	106,816	(46,173)	129,312
110	7588	Insurance	9,940	(19,480)	5,304
111	7598	Insurance	36,084	(38,897)	14,640
112	7758	Other	321,163	585,977	403,055
113	7608	Other	-	5,205	8,029
114	7668	Amortization of Rate Case	22,649	47,609	23,524
115	4060	Amortization of UPAA	(1,152,622)	(1,148,151)	(1,066,498)
116					
117		Total Admin & General Expense	\$ 6,077,068	\$ 6,305,501	\$ 7,574,288
118					
119		Total Operating Expenses	\$ 21,970,180	\$ 22,890,595	\$ 25,256,428

AQUA PENNSYLVANIA WASTEWATER, INC. - LOWER MAKEFIELD

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(1)	(2)	(3)	(4)	(5)
1		--Collection--			
2		-Operations-			
3	7011	Labor		30,916	37,740
4	7041	Employee Benefits		4,595	7,651
5	7151	Purchased Power		43,541	49,768
6	7361	OS Other		3,146	11,179
7	7501	Transportation		1,459	2,173
8	7751	Other		(1,919,642)	10,472
9		-Maintenance-			
10	7012	Labor		1,064	1,298
11	7042	Employee Benefits		150	250
12	7202	Supplies		1,521	2,157
13	7362	OS Other		32,618	115,901
14	7502	Transportation		63	94
15	7752	Other		(1,062,643)	5,797
16					
17		Total Collection Expense	\$ -	\$ (2,863,214)	\$ 244,480
18					
19		--Pumping--			
20		-Operations-			
21	7013	Labor		7,794	9,514
22	7043	Employee Benefits		1,209	2,013
23	7203	Supplies		628	891
24	7363	OS Other		1,791	6,363

AQUA PENNSYLVANIA WASTEWATER, INC. - LOWER MAKEFIELD

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(2)	(3)	(4)	(5)	(6)
25	7503	Transportation		399	595
26	7753	Other		(125,687)	686
27		-Maintenance-			
28	7204	Supplies		3,674	5,211
29	7364	OS Other		18,384	65,325
30	7754	Other		(436,301)	2,380
31					
32		Total Pumping Expense	\$ -	\$ (528,109)	\$ 92,978
33					
34		--Treatment & Disposal--			
35		-Operations-			
36	7015	Labor		88,878	108,498
37	7045	Employee Benefits		22,927	38,178
38	7105	Purchased Wastewater		3,185,527	4,029,647
39	7115	Sludge		-	15,158
40	7365	OS Other		2,041	7,251
41	7505	Transportation		4,546	6,771
42		-Maintenance-			
43	7366	OS Other		3,068	10,901
44					
45		Total Treatment & Disposal Expense	\$ -	\$ 3,306,986	\$ 4,216,403
46					
47		--Reclaimed Water Treatment--			
48		-Operations-			

AQUA PENNSYLVANIA WASTEWATER, INC. - LOWER MAKEFIELD

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
49					
50					
51		--Customer Accounting--			
52	7707	Bad Debt		12,964	21,122
53					
54		Total Customer Accounting Expense	\$ -	\$ 12,964	\$ 21,122
55					
56		--Administrative and General--			
57	7018	Labor		79,465	97,007
58	7038	Labor		-	1,149
59	7048	Employee Benefits		10,957	18,245
60	7208	Supplies		2,758	3,913
61	7318	OS Engineer		-	45,670
62	7368	OS Other		3,964	14,086
63	7508	Transportation		3,647	5,433
64	7758	Other		4,241,862	(23,140)
65					
66		Total Admin & General Expense	\$ -	\$ 4,342,653	\$ 162,362
67					
68		Total Operating Expenses	\$ -	\$ 4,271,280	\$ 4,737,346

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST WHITELAND

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(1)	(2)	(3)	(4)	(5)
1		--Collection--			
2		-Operations-			
3	7011	Labor		7,097	62,511
4	7041	Employee Benefits		-	18,640
5	7151	Purchased Power		23,419	52,982
6	7201	Supplies		25	69
7	7361	OS Other		339	1,694
8	7501	Transportation		103	4,085
9	7751	Other		117,119	8,549
10		-Maintenance-			
11	7012	Labor		35	304
12	7042	Employee Benefits		-	66
13	7202	Supplies		24	66
14	7362	OS Other		3,658	18,252
15	7502	Transportation		0	19
16					
17		Total Collection Expense	\$ -	\$ 151,819	\$ 167,236
18					
19		--Pumping--			
20		-Operations-			
21	7013	Labor		28	247
22	7043	Employee Benefits		-	13
23	7163	Purchased Power		-	2,062
24	7203	Supplies		244	669

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST WHITELAND

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
(1)	(2)	(3)	(4)	(5)	(6)
25	7363	OS Other		54,115	270,001
26	7503	Transportation		0	5
27	7753	Other		2,862	209
28		-Maintenance-			
29	7204	Supplies		495	1,359
30	7364	OS Other		3,455	17,239
31	7754	Other		99	7
32					
33		Total Pumping Expense	\$ -	\$ 61,298	\$ 291,810
34					
35		--Treatment & Disposal--			
36		-Operations-			
37	7015	Labor		7,474	65,839
38	7045	Employee Benefits		-	17,742
39	7105	Purchased Wastewater		366,139	1,123,416
40	7205	Supplies		68	186
41	7365	OS Other		1,512	7,542
42	7505	Transportation		81	3,201
43		-Maintenance-			
44					
45		Total Treatment & Disposal Expense	\$ -	\$ 375,273	\$ 1,217,926
46					
47		--Reclaimed Water Treatment--			
48		-Operations-			

AQUA PENNSYLVANIA WASTEWATER, INC. - EAST WHITELAND

FILING REQUIREMENTS
 OPERATING EXPENSES
 EXPENSE DETAIL ACCOUNTS

LINE NO.	Acct. No.	Account Title	PER BOOKS 12/31/21	PER BOOKS 12/31/22	PER BOOKS 12/31/23
	(1)	(2)	(3)	(4)	(5)
49					
50					
51		--Customer Accounting--			
52	7707	Bad Debt		40	11,995
53					
54		Total Customer Accounting Expense	\$ -	\$ 40	\$ 11,995
55					
56		--Administrative and General--			
57	7018	Labor		10,573	93,132
58	7048	Employee Benefits		-	17,094
59	7318	OS Engineer		-	33,750
60	7368	OS Other		323	1,613
61	7508	Transportation		129	5,121
62	7758	Other		257,841	18,822
63					
64		Total Admin & General Expense	\$ -	\$ 268,867	\$ 169,533
65					
66		Total Operating Expenses	\$ -	\$ 857,297	\$ 1,858,500

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

- OE2. Prepare a summary of operating expenses for the historic test year providing annualizing and normalizing adjustments to arrive at adjusted future operating expenses for ratemaking, including supporting data.
- A. Please refer to Schedule C-2, Summary of Expense Accounts, in Exhibits 1-A and 1-B for water and in Exhibits 1-C through 1-E for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE3. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided, such as explanation and breakdown of costs.

A. The Company has not incurred extraordinary property losses.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE4. Supply detailed calculations of normalization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense) and the items comprising the actual expenses of the prior rate cases.

A. a) Please refer to Schedule C-4.4 of Exhibit 1-A through Exhibit 1-B for water and Schedule C-4.4 of Exhibits 1-B through 1-E for wastewater for the Company's rate case expense claims.

b) Prior rate case expense detail:

	2018 Case R-2018-3003558 Water & Wastewater
Engineering, Cost Allocation and Depreciation	\$ 316,835
Legal	681,419
Other Consultants	77,906
Rate of Return	57,832
Notices and Postage	321,647
Miscellaneous	46,129
Total	<u>\$ 1,501,768</u>

	2021 Case R-2021-3027385 / R-2021-3027386 Water & Wastewater
Engineering, Cost Allocation and Depreciation	\$ 400,000
Legal	1,200,000
Other Consultants	100,000
Rate of Return	95,000
Notices and Postage	340,000
Miscellaneous	65,000
Total	<u>\$ 2,200,000</u>

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE5. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and nonunion merit, progression, promotion and general) granted during the historic test year and during the 12 months subsequent to the historic test year. Supply data for the historic test year showing:

a. Actual payroll expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other.

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

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

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

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

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

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

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

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

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

A. a., b., c., d., and e. Please refer to Exhibit 2 and the testimony of Christopher E. Manning.

f. The detailed list of employee benefits will be provided separately and forwarded under a Confidentiality Agreement.

g. Please refer to the Company's response to OE14.

h. The Company has none.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE6. Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (service corporations, etc.) for services rendered included in the operating expenses of the filing company for the historic and future test years and for the 12-month period ended prior to the historic test year:

- a. Supply a copy of contracts, if applicable.
- b. Explain the nature of the services provided.
- c. Explain the basis on which charges are made.
- d. If charges are allocated, identify allocation factors used.
- e. Supply the components and amounts comprising the expense in this account.
- f. Provide details of initial source of charge and reason thereof.

A. a. Please see the attached.

b., c., and d. Aqua Services offers to Aqua America's subsidiaries a full range of corporate support services, including, but not limited to, accounting, administration, communications, corporate secretarial, customer service and billing, engineering, financial, fleet, human resources, information systems, operations, legal, purchasing, contracts and sales, rates and regulatory compliance, risk management and water quality. All expenses that can be identified as being related exclusively to a specific company shall be charged directly to that company whenever possible, at fully allocated cost, based upon personnel timesheets. Costs that are rendered in common with other affiliated companies shall be allocated among the companies served based upon the number of customers served at the immediately preceding calendar year end as compared to the total number of customers served by the group.

e. and f. Charges by Affiliated Companies - Please see the attached.



VIA E-FILING

April 24, 2024

Rosemary Chiavetta, Secretary
Secretary Bureau
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Steet
2nd Floor, Room-N201
Harrisburg, PA 17120

**RE: Affiliated Interest Agreement between Aqua Pennsylvania, Inc. and
Essential Utilities, Inc.
Docket No. G-2022-3031189**

Dear Secretary Chiavetta:

Please find enclosed here the Affiliated Interest Agreement between Aqua Pennsylvania, Inc. and Essential Utilities, Inc. for filing in accordance with the Pennsylvania Public Utility Commission's ("Commission") Secretarial Letter dated March 28, 2024 at the above docket.

If you have any questions regarding this filing, please contact me at 610-645-1130.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alex Stahl".

Alexander R. Stahl
Regulatory Counsel

cc: Paul Zander, Bureau of Technical Utility Services (via email, pzander@pa.gov)

AGREEMENT

This Agreement entered into this 22 day of April, ~~2022~~²⁰²⁴ by and between Aqua Pennsylvania, Inc. (“Aqua PA”), a corporation organized and existing under the laws of the Commonwealth of Pennsylvania with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, Pennsylvania 19010, and Essential Utilities, Inc. (“Essential”), a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19010, and collectively hereinafter referred to jointly as the “Parties” or individually as a “Party”

RECITALS

1. WHEREAS, Aqua PA is a subsidiary of Essential; and
2. WHEREAS, Aqua PA has been organized for and is presently engaged in the business of providing water and/or wastewater services as a public utility in the Commonwealth of Pennsylvania; and
3. WHEREAS, Essential is the parent company of various natural gas, water and/or wastewater companies and provides insurance coverage and treasury and cash management functions for the various water and/or wastewater companies including Aqua PA; and
4. WHEREAS, Aqua PA may request, and Essential may agree to provide, insurance coverage and treasury and cash management functions and the Parties are entering into this Agreement to specifically define the terms by which Essential may provide such insurance coverage and treasury and cash management functions to Aqua PA; and

5. WHEREAS, Essential may engage and subcontract with other companies or persons, including other affiliated companies to provide portion of the insurance coverage and treasury and cash management functions; and

6. WHEREAS the insurance coverage and treasury and cash management functions to be provided under this Agreement are to be rendered by Essential to Aqua PA at the lower of their cost or market, as herein provided.

ARTICLE 1. INSURANCE COVERAGE TO BE PROVIDED

1.1 During the term of this Agreement as set forth in Article 4 and upon the terms and conditions hereinafter set forth, Aqua PA may request that Essential provide insurance coverage.

ARTICLE 2. TREASURY AND CASH MANAGEMENT FUNCTIONS

2.1 During the term of this Agreement as set forth in Article 4 and upon the terms and conditions hereinafter set forth, Aqua PA may request that Essential provide treasury and cash management functions,

ARTICLE 3. PAYMENT FOR SERVICES AND BILLING PROCEDURES AND BOOKS AND RECORDS

3.1 In consideration for the services to be rendered by Essential as herein provides, Aqua PA agrees to pay Essential the costs of the services provided to it.

ARTICLE 4. TERM OF AGREEMENT

4.1 This Agreement shall become effective as of the later of (a) the date first set forth above or (b) the date the Parties receive the last of any necessary approval of governmental regulatory agencies having jurisdiction over this Agreement. This Agreement shall supersede all prior agreement, written or oral, which shall terminate on the date of this Agreement become effective. This Agreement shall continue in full force and effect until terminated by either of the Parties

hereto giving the other Party hereto thirty (30) days' prior notice in writing; provided however, that this Agreement shall terminate as of the date Aqua PA ceases to be an affiliate of Essential.

ARTICLE 5. BREACH

5.1. Either Party to the Agreement may terminate this Agreement upon material breach by the other Party. The non-breaching Party shall provide written notice of such breach to the other Party by certified mail, setting forth in detail the alleged failure and/or deficiency. If such breach is not corrected by the breaching Party within thirty (30) days from receipt of written notice by certified mail, this Agreement shall thereupon terminate.

ARTICLE 6. INFORMATION EXCHANGE

6.1 Aqua PA shall provide such information as required by Essential to perform its obligations hereunder. Such information may need to be provided to third parties in order to obtain insurance coverage or so as to obtain appropriate insurance premiums for insurance covering being provided. Any confidential information will be treated as such and Essential will endeavor to provide information in a confidential matter.

ARTICLE 7. GENERAL PROVISIONS

7.1. **JOINT OBLIGATION OF THE PARTIES.** Essential and Aqua PA agree to cooperate in all matter that are the subject of this Agreement.

7.2 **ARBITRATION.** It is the state purpose and goal of both Parties at all times to resolve any disputes and reach agreement by good faith negotiation between the Parties, without recourse to arbitration or other legal actions. In the event, however, that any such dispute cannot be settled through negotiation, either Party may request that the matters(s) in dispute be referred to arbitration. The demand for arbitration must be submitted to the American Arbitration Association within sixty (60) calendar days after the date of such request, in which case the

arbitration shall be conducted at a mutually agreed upon location in accordance with the rules and procedures then existing under the Commercial Arbitration rules of the American Arbitration Association, provided that notwithstanding anything to the contrary contained in such Rules and the following shall apply: The arbitration board shall consists of a single arbitrator. The Parties shall endeavor to agree upon the single arbitrator. If the Parties fail to agree on a single arbitrator within twenty (20) business days, the arbitrator shall be selected by the American Arbitration Association or otherwise in accordance with such Rules. After the appointment of the arbitrator, the arbitrator shall meet as necessary for the purpose of reaching a determination in the dispute, and the decision of the arbitrator, submitted in writing, to the Parties shall be final and binding upon both Parties. Judgment upon any decision rendered by arbitrator may be entered in any court having jurisdiction. Each Party shall bear the expense of its own witnesses, and the expenses of the arbitrator and any general expenses of the arbitration shall be borne equally by the Parties.

7.3. **FORCE MAJEURE.** Neither Party will be in default or otherwise liable for any delay in or failure of its performance hereunder due to any act of God, adverse weather condition, fire, flood, riot, strike, terrorism, accident, war, governmental requirement, inability to secure materials, labor or transportation, cable cut or other cause beyond the reasonable control of the affected party.

7.4. **STANDARD OF CARE.** Essential shall perform its services with that degree of care, diligence and professional skill and judgment which is normally exercised by professionals in its industry. Except as otherwise expressly set forth in this Agreement, Essential makes no warranties, representations, or other agreements, expressed or implied with respect to this Agreement and the services provided hereunder. Essential's entire liability to Aqua PA for any

claim, loss, expense, or damage under this Agreement, including any claims for incidental, consequential, indirect, or punitive damages shall in no event exceed the sums actually paid by Aqua PA to Essential during the most recent calendar year.

7.5 ASSIGNMENT. Neither party may assign this Agreement without the prior written consent of the other party, which consent shall not be unreasonably withheld.

7.6 GOVERNING LAW. The Agreement shall be governed by and construed under the laws of the Commonwealth of Pennsylvania.

7.7. INDEMNIFICATION:

7.7.1. To the extent allowed by law, Essential shall defend, indemnify and hold harmless Aqua PA, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suite and actions (including reasonable attorney's fees), for personal injury, including death, property damage or other injury, to the extent caused by or arising out of negligence or wrongful or willful misconduct on the Part of Essential or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this Agreement.

7.7.2. To the extent allowed by law, Aqua PA shall defend, indemnify and hold harmless Essential, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suite and actions (including reasonable attorney's fees), for personal injury, including death, property damage or other injury to the extent caused by or arising out of

negligence or wrongful or willful misconduct on the part of Aqua PA its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this Agreement.

7.8. **SEVERABILITY.** Each provision of this Agreement is severable from the whole, and if one provision is declared invalid, the other provisions shall remain in effect.

7.9. **NO WAIVER.** Failure by a party to enforce any provision of this Agreement, or the waiver thereof in any instance, shall not be construed as a general waiver of rights.

7.10. **NOTICES.** Any notice given or made pursuant to this Agreement will be effective only if in writing and delivered in person, by messenger, by overnight delivery, or by certified mail, return receipt to a Party at the address first written above.

7.11. **COMPLETE AGREEMENT.** The terms of this Agreement constitute the entire agreement between the Parties concerning the subject matter hereof, and this Agreement may be modified only in a writing signed by both Parties.

7.12. **TITLES AND HEADINGS.** Titles and headings to sections or paragraphs herein are inserted merely for convenience of reference and are not intended to be a part of or to affect the meaning or interpretation of this Agreement.

7.13. **COUNTERPARTS.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Aqua Pennsylvania, Inc. and Essential Utilities, Inc., have caused this Agreement to be signed in their respective corporate names and by their authorized representatives as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By: Kimberly A. Joyce

Title: DocuSigned by:
Kimberly A. Joyce
BOEEA0081CD648A

ESSENTIAL UTILITIES, INC.

By: Christopher P. Luning

Title: DocuSigned by:
Christopher P. Luning
42A7FAB388D7433

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Affiliated Interest Agreement between :
Aqua Pennsylvania, Inc. and Essential : **Docket No. G-2022-3031189**
Utilities, Inc. :

CERTIFICATE OF SERVICE

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

VIA EMAIL

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

Paul Diskin, Director
Bureau of Technical Utility Services
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120
pdiskin@pa.gov

Allison Kaster, Director and Chief Prosecutor
Bureau of Investigation and Enforcement
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120
akaster@pa.gov

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

Kelly Monaghan
Bureau of Audits
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120
kmonaghan@pa.gov



Alexander R. Stahl

Dated: April 24, 2024



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
400 NORTH STREET, HARRISBURG, PA 17120

IN REPLY PLEASE
REFER TO OUR FILE

November 18, 2021

Docket No. G-2020-3019819
Utility Code 210104

MARY MCFALL HOPPER ESQUIRE
AQUA PENNSYLVANIA INC
762 WEST LANCASTER AVENUE
BRYN MAWR PA 19010
MMHOPPER@AQUAAMERICA.COM

RE: Affiliated Interest Agreement between Aqua Pennsylvania, Inc., PNG Companies, LLC and Aqua Services, Inc. at Docket No. G-2020-3019819

Dear Attorney Hopper:

On May 15, 2020, Aqua Pennsylvania, Inc. filed the above-captioned affiliated interest agreement (AIA) with the Commission pursuant to 66 Pa.C.S. §§ 2102, *et seq.* By the Secretarial Letter dated May 19, 2020, the Commission extended the statutory consideration period for this AIA until further action of the Commission. On April 16, 2021, Aqua filed an executed copy of the AIA at this docket.

Upon review of the filing, it does not appear that the AIA is unreasonable or contrary to the public interest. Therefore, the filing is hereby approved. This approval applies only to the AIA and services, matters, and parties specifically and clearly defined under this instant proceeding. However, approval of this filing does not constitute a determination that associated costs or expenses are reasonable or prudent for the purposes of determining just and reasonable rates. Furthermore, Commission approval is contingent upon the possibility that subsequent audits, reviews, and inquiries in any Commission proceeding may be conducted, pursuant to 66 Pa. C.S. §§ 2102, *et seq.*, and further investigation will occur in an appropriate rate proceeding.

Sincerely,

Rosemary Chiavetta
Secretary

cc: Christine Hoover, Office of Consumer Advocate, CHoover@paoca.org
Teresa Wagner, Office of Small Business Advocate, TeresWagne@pa.gov
Richard Kanaskie, PUC Bureau of Investigation and Enforcement, rkanaskie@pa.gov
Kelly Monaghan, AUD



Via Electronic Filing

April 16, 2021

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105

Re: **Affiliated Interest Agreement between Aqua Pennsylvania, Inc.,
PNG Companies, LLC and Aqua Services
Docket No. G-2020-3019819**

Dear Secretary Chiavetta:

Enclosed please find the signed Affiliate Agreement between Aqua Pennsylvania, Inc.,
PNG Companies LLC and Aqua Services.

If you have any questions regarding this filing, please contact me by email at
mmhopper@aquaamerica.com

Sincerely,

Mary McFall Hopper

Mary McFall Hopper
Regulatory Counsel

Attachments

cc: Paul Zander – Bureau of Technical Utility Services

AFFILIATED INTEREST AGREEMENT

This Affiliated Interest Agreement (“AIA”) dated as of April 14, 2021 between Aqua Services, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 West Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter “Service Company”), Aqua Pennsylvania, Inc., located at 762 West Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter “Aqua PA”) and PNG Companies, LLC, located at 375 North Shore Drive, Suite 600, Pittsburgh, PA 15212 (hereinafter “PNG”), and collectively hereinafter referred to jointly as the “Parties” or individually as a “Party”.

RECITALS

1. WHEREAS, Service Company, Aqua PA, and PNG are direct or indirect subsidiaries of Essential Utilities, Inc., a Pennsylvania corporation (hereinafter “Essential”); and
2. WHEREAS, Aqua PA has been organized for and is presently engaged in the business of providing water and/or wastewater services as a public utility in the Commonwealth of Pennsylvania (hereinafter Aqua PA and any of its affiliates that are also engaged in the business of providing water and/or wastewater services as a public utility in the same state are collectively referred to in this Agreement as Aqua PA)
3. WHEREAS, Peoples Natural Gas Company, LLC and Peoples Gas Company LLC (collectively, “Peoples”) have been organized for and are presently engaged in the business of providing natural gas service as public utilities in the Commonwealth of Pennsylvania, and which are both wholly-owned direct subsidiaries of PNG, which in turn is a wholly-owned direct subsidiary of LDC Holdings LLC (“Holdings”); Holdings is a Delaware

limited liability company and a wholly-owned direct subsidiary of LDC Funding LLC, a Delaware limited liability company, which is a wholly-owned direct subsidiary of Essential; and

4. WHEREAS, Service Company maintains an organization whose officers and employees are familiar with the utility business, including the business and operations of Aqua PA, and PNG , and have experience and expertise in accounting and financial services, administration, communications, corporate secretarial, customer service and billing, engineering, financial, fleet services, human resources, information systems, operation, rates and regulatory, risk management, water quality, legal, and purchasing, contracts and sales of real estate of water, wastewater and gas utilities. The officers and employees of Service Company are qualified to aid, assist and advise Aqua PA and PNG in their business operations through the services to be performed under this AIA; and
5. WHEREAS, Aqua PA and PNG are entering into this AIA with Service Company to specifically define the types of services available to them, as set forth in Exhibit A attached hereto and made a part hereof, while specifically acknowledging that Service Company shall at all times in the provision of such services act as agent of the principals, Aqua PA and PNG; and
6. WHEREAS, Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated companies that are direct or indirect subsidiaries of Essential (hereinafter individually a "Subsidiary" or collectively the "Subsidiaries"), including those Subsidiaries that are regulated public utilities and those Subsidiaries that are other non-regulated businesses (the "Non-Regulated Companies"); and
7. WHEREAS, Service Company may engage or subcontract with other companies or persons, including other Subsidiaries, to provide portions of the services hereunder; and
8. WHEREAS, Service Company, Aqua PA and PNG acknowledge that Aqua PA's rates are regulated by the Pennsylvania Public Utility Commission ("PAPUC"), and as such the charges for services provided pursuant to this AIA are subject to approval by the PAPUC); and

9. WHEREAS, the services to be rendered under this AIA are to be rendered by Service Company to Aqua PA and PNG at the lower of their cost or market to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, Service Company, Aqua PA and PNG agree as follows:

ARTICLE I. PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this AIA as set forth in Article V and upon the terms and conditions hereinafter set forth, Service Company may provide to Aqua PA and PNG the Accounting and Financial Services, Administration, Communication, Corporate Secretarial, Customer Service and Billing, Engineering, Financial, Fleet Services, Human Resources, Information Systems, Operation, Rates and Regulatory, Risk Management, Water Quality, Legal, and Purchasing as set forth on Exhibit A attached hereto, provided, however, that Aqua PA and PNG may perform any such services with their own personnel or engage or subcontract with another company or person to provide those services on their behalf. All such services provided by Service Company (or its designees) are integral to the provision of safe and adequate utility service and are performed in an effort to capture economies of scale and to otherwise ensure efficiencies in the cost of providing service to customers.

1.2 Service Company may engage or subcontract with another Subsidiary, company or person to provide the services hereunder on its behalf. If Service Company engages a Subsidiary of Essential to provide any of the services hereunder, such services shall be charged to Aqua PA and PNG on the same basis as the services provided by the Service Company.

1.3 Service Company shall employ qualified officers and employees to provide the services hereunder and those persons shall be available to serve as officers of Aqua PA and PNG.

ARTICLE II. PAYMENT FOR SERVICES

2.1 In consideration for the services to be rendered by Service Company as herein provided, Aqua PA and PNG agree to pay to Service Company the cost of the services provided to them at the lower of cost or market as determined as provided in this Article II and in Article III.

2.2 Directly Charged Services. The costs for service rendered by Service Company personnel directly for (i) Aqua PA shall be charged to Aqua PA based on such personnel's time sheets; and (ii) PNG shall be charged to PNG based on such personnel's time sheets.

2.3 Indirectly Charged Joint Management Personnel Services. For services that are made available by Service Company in common to other Essential Subsidiaries, including Aqua PA and/or PNG, which cannot be identified and are not related exclusively to a particular Subsidiary, and which are provided by senior-level personnel (hereinafter "Joint Management Personnel"), the costs for such services will be derived by allocating a percentage of the cost centers under which Service Company provides such services using the Modified Massachusetts Formula ("MMF"). The MMF is a four-factor formula, which allocates costs to subsidiaries giving equal weight to customer count; rate base; number of employees; and non-labor operations and maintenance expenses ("O&M") and taxes other than income ("TOTI"), as adjusted. In the event of changes due to significant acquisitions, mergers or asset sales, this allocation will be adjusted.

The services provided by Joint Management Personnel may include any services as are listed on Exhibit A. Service Company's cost centers to which the MMF applies will be analyzed at least annually by Service Company, Aqua PA and PNG to determine whether the list of services on Exhibit A is complete and appropriate. The Parties may update the list of services on Exhibit A

without amending this Agreement. Once the MMF allocation is complete, the cost for Joint Management Personnel services allocated to PNG will be further allocated between PNG and its subsidiaries (the "PNG Subsidiaries") in accordance with their applicable then-existing affiliated interest agreements. For such costs allocated to Aqua PA, those costs will be first allocated between the water and wastewater Subsidiaries (the "Utility Companies") and the Non-Regulated Companies as set forth in Article 2.4. The portion of the costs for such common services allocated to the Utility Companies or a group of Utility Companies will be further allocated as set forth below in Article 2.5.

2.4 Indirectly Charged Non-Joint Management Personnel Services. For services that are made available by Service Company in common to other Utility Companies, including Aqua PA, and Non-Regulated Companies, which cannot be identified and are not related exclusively to a particular Subsidiary, and which are not provided by Joint Management Personnel, the cost for such services will be first allocated between the Utility Companies and the Non-Regulated Companies based on the relative proportion of the total Utility Companies assets and the Non-Regulated Companies assets at the most recent fiscal year end to the total assets of all the Utility and Non-Regulated Companies assets combined. The portion of the costs for such common services allocated to the Utility Companies or a group of Utility Companies, will be further allocated as set forth below in Article 2.5.

2.5 The portion of the costs for such common services, including Joint Management Personnel and Non-Joint Management Personnel services, allocated to the Utility Companies or a group of Utility Companies will be further and finally allocated to each Utility Company or group of Utility Companies, including Aqua PA, based on the ratio of the number of customers served by each Utility Company or the group of Utility Companies at the most recent fiscal year end to

the number of customers served by all Utility Companies, subject to adjustment during any year for a substantial change in the number of customers at any Utility Company or among the Utility Companies since the previous year-end in accordance with Service Company's accounting policies.

2.5.1 For purposes of this calculation, customers of the Utility Companies who receive both water and wastewater services from a Utility Company will be counted as 1.5 customers.

2.6 Indirectly Charged Customer Service and Billing Services. For Customer Service and Billing Services provided the Utility Companies, including Aqua PA, and to non-affiliated entities ("Third Party Clients") utilizing the Customer Service Billing System employed by the Service Company to provide these Services, which Services cannot be identified and are not related exclusively a particular Utility Company or Third Party Client, the cost for such Customer Service and Billing Services will first be allocated between the Third Party Clients and the Utility Companies based on the relative proportion of Third Party Clients' and Utility Companies' revenues budgeted to be generated from the Customer Service Billing System for the current year to the total budgeted revenues to be generated from the Customer Service Billing System for the current year for all Third Party Clients and Utility Companies combined.

2.6.1 The portion of the costs for such common Customer Service and Billing Services allocated to the Utility Companies or a group of Utility Companies will be further allocated to each Utility Company or group of Utility Companies, including Aqua PA, based on the ratio of the number of customers served by each Utility Company or the group of Utility Companies at the most recent fiscal year end to the number of customers served by all Utility Companies, subject to adjustment during any year for a substantial change in the number of

customers at any Utility Company or among the Utility Companies since the previous year-end in accordance with the Service Company's accounting policies. For purposes of this calculation, customers of the Utility Companies who receive both water and wastewater services from a Utility Company will be counted as 1.5 customers.

2.7 The amount for a Service Company employee's costs to be billed shall be computed on the employee's total labor rate, including base pay and other compensation, payroll taxes and fringe benefits (calculated on a per hour basis), plus a general overhead factor as set forth in Article III.

2.8 All direct expenses of Service Company incurred in connection with services rendered by Service Company which can reasonably be identified and related exclusively to a particular utility, such as Aqua PA, shall be charged directly to that utility.

ARTICLE III. ALLOWANCE FOR OVERHEAD

3.1 In determining the cost for services rendered by the Service Company to Aqua PA and PNG as herein provided, there shall be added to the base pay rate of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the overhead of Service Company, as defined below, allocable to each such officer or employee. The overhead shall be calculated each year and shall be based on the ratio of the total overhead of the Service Company for the year to the total salaries of the Service Company officers and employees for whose services charges are to be made to the Subsidiaries, including Aqua PA and PNG. No general overhead or other markups by the Service Company shall be added to costs incurred for services of consultants or other third parties employed by Service Company.

3.2 The term "overhead" shall include, but not be limited to:

3.2.1 building costs, lease costs, utilities, and other costs associated with office space and equipment; and

3.2.2 taxes other than payroll taxes.

ARTICLE IV. BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Service Company shall render bills to Aqua PA and PNG for all amounts due from Aqua PA and/or PNG for services and expenses for such month, computed pursuant to Article II and Article III. Alternatively, Service Company may require any other affiliated company from which it procures services for Aqua PA and/or PNG to bill Aqua PA and/or PNG for such services and related expenses on the same basis as set forth in Article II and Article III. Such bills shall be in sufficient detail to show the charge for each service rendered. All amounts shall be paid by Aqua PA and PNG within thirty (30) days after receipt of the bill.

4.2 Service Company agrees to keep its books and records, and to require any other affiliated company providing services to Aqua PA and PNG hereunder to keep their books and records, available at all times for inspection by representatives of Aqua PA and PNG or by regulatory bodies having jurisdiction over Aqua PA and the PNG Subsidiaries during normal business hours and upon reasonable advance notice.

4.3 Service Company shall at any time, upon request of Aqua PA or PNG, furnish any and all information required by Aqua PA and/or PNG with respect to the services rendered by Service Company or any affiliated companies hereunder, the costs thereof, and the allocation of such costs among the Subsidiaries.

ARTICLE V. TERM OF AGREEMENT

5.1 This AIA shall become effective as of the later of (a) the date first set forth above or (b) the date the Parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction over this AIA. Upon becoming effective, this AIA shall supersede all prior agreements, written or oral, which shall terminate on the date this AIA becomes effective. This AIA shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto thirty days' notice in writing; provided, however, that this AIA shall terminate as of the date Aqua PA, PNG or Service Company ceases to be an affiliate of Essential.

5.2 Upon termination of the AIA without cause by Aqua PA or PNG, Service Company shall continue to provide services to the terminating Party at the terminating Party's request for a period of no more than sixty (60) days from and after the effective date of the termination to facilitate the terminating Party's transition to another service provider. Such transition shall be provided on the same terms and conditions as set forth in this AIA, including compensation.

ARTICLE VI. BREACH

6.1 Any Party to the AIA may terminate this AIA upon material breach by the other Party. The non-breaching Party shall provide written notice of such breach to the other Party by certified mail, setting forth in detail the alleged failure and/or deficiency. If such breach is not corrected by the breaching Party within thirty (30) days from receipt of written notice by certified mail, this Agreement shall thereupon terminate as to that Party.

ARTICLE VII. OTHER AGREEMENTS

7.1 It is understood by Aqua PA and PNG that Service Company has entered or may enter into similar agreements with other Subsidiaries to which similar services are to be furnished.

Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

ARTICLE VIII. INFORMATION EXCHANGE

8.1 Aqua PA and PNG shall provide such information as required by Service Company for Service Company to perform its obligations hereunder. Service Company agrees on behalf of it and its employees and contractors that it will maintain such information as confidential and not disclose such information to third parties unless required by law and applicable regulatory agencies (including the PAPUC). Service Company's obligation of confidentiality will not apply to information which (a) is or becomes available to the public other than as a result of a disclosure by Service Company or its employees or contractors, (b) was in Service Company's possession and obtained on a non-confidential basis prior to its disclosure by Aqua PA or PNG, or (c) becomes available to Service Company on a non-confidential basis from a person or entity other than Aqua PA and/or PNG who Service Company does not know or have reason to know is under an obligation of confidentiality to Aqua PA and/or PNG.

ARTICLE IX. GENERAL PROVISIONS

9.1 JOINT OBLIGATIONS OF THE PARTIES. Service Company, Aqua PA and PNG agree to cooperate in all matters that are the subject of this AIA.

9.1.1 RIGHTS AND OBLIGATIONS OF THE PRINCIPAL. As principals, Aqua PA and PNG understand that (i) Service Company, as their agent, shall act at all times for the benefit of the principals; (ii) principals shall be entitled to exercise control over agent's activities in the fulfillment of its agency functions and responsibilities as set forth in the AIA; (iii) principals are entitled to request and obtain a report from agent detailing actions taken on agent's

behalf under this AIA; and (iv) agent will conscientiously fulfill its duties as agent under the AIA upon the terms most favorable to Aqua PA and PNG.

9.1.2 RIGHTS AND OBLIGATIONS OF THE AGENT. Service Company hereby accepts and agrees to act as Aqua PA's and PNG's agent, and in so doing specifically acknowledges the following: (i) agent shall be entitled to obtain from the principal necessary instructions and consultancy in order to fulfill agent's obligations under the AIA; (ii) upon request, agent shall have a duty to disclose a report detailing all actions taken by agent on behalf of the principal under the AIA; (iii) agent shall act in good faith at all times for the benefit of the principal and in the principal's best interests; (iv) by accepting this agency, Service Company has a duty to ensure (as the principal does) that the costs of performing services on behalf of principal hereunder are just and reasonable so as to maximize recovery of such costs, where appropriate, in Aqua PA's PAPUC-approved rates; and (v) should any cost for services rendered by agent be deemed non-recoverable in customer rates by statute, regulation or the PAPUC, principal shall have the right to reject payment for such services and/or to seek reimbursement from agent for any such costs already paid.

9.2 ARBITRATION. It is the stated purpose and goal of the Parties at all times to resolve any disputes and reach agreement by good faith negotiation between the Parties, without recourse to arbitration or other legal actions. In the event, however, that any such dispute cannot be settled through negotiation, either Party may request that the matter(s) in dispute be referred to arbitration. The demand for arbitration must be submitted to the American Arbitration Association within sixty (60) calendar days after the date of such request, in which case the arbitration shall be conducted at a mutually agreed upon location, in accordance with the rules and procedures then existing under the Commercial Arbitration rules of the American Arbitration Association (the

“Rules”), provided that notwithstanding anything to the contrary contained in such Rules the following shall apply: The arbitration board shall consist of a single arbitrator. The Parties shall endeavor to agree upon the single arbitrator. If the Parties fail to agree on a single arbitrator within twenty (20) business days, the arbitrator shall be selected by the American Arbitration Association or otherwise in accordance with such Rules. The decision of the arbitrator, submitted in writing to the Parties shall be final and binding upon both Parties. Judgment upon any decision rendered by the arbitrator may be entered in any court having jurisdiction. Each Party shall bear the expense of its own witnesses, and the expenses of the arbitrator and any general expenses of the arbitration shall be borne equally by the Parties.

9.3 FORCE MAJEURE. No Party will be in default or otherwise liable for any delay in or failure of its performance hereunder due to any act of God, adverse weather condition, fire, flood, riot, strike, terrorism, accident, war, governmental requirement, inability to secure materials, labor or transportation, cable cut or other cause beyond the reasonable control of the affected party.

9.4 STANDARD OF CARE. Service Company shall perform its services with that degree of care, diligence and professional skill and judgment which is normally exercised by professionals in its industry, and consistent with its duties as agent. Except as otherwise expressly set forth in this AIA, Service Company makes no warranties, representations or other agreements, expressed or implied, with respect to this AIA and the services provided hereunder.

9.5 LIMITATION OF LIABILITY. Service Company’s entire liability to Aqua PA and PNG, respectively, for any claim, loss, expense or damage arising under this AIA, including any claims for special, incidental, consequential, indirect or punitive damages, shall in no event exceed the sums actually paid by Aqua PA or PNG, respectively and as the case may be, to Service Company during the most recent calendar year.

9.6 ASSIGNMENT. No Party may assign this AIA without the prior written consent of the other Parties, which consent shall not be unreasonably withheld.

9.7 GOVERNING LAW. This AIA shall be governed by and construed under the laws of the Commonwealth of Pennsylvania.

9.8 INDEMNIFICATION.

9.8.1 To the extent allowed by law, Service Company shall defend, indemnify and hold harmless Aqua PA and PNG, their officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Service Company or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.8.2 To the extent allowed by law, Aqua PA shall defend, indemnify and hold harmless Service Company, its officers, directors, employees and agents from and against any and all liability, including liability to third parties for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua PA or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.8.3 To the extent allowed by law, PNG shall defend, indemnify and hold harmless Service Company, its officers, directors, employees and agents from and against any and

all liability, including liability to third parties for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of PNG or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.9 TAXES. To the extent that the services provided by Service Company, as enumerated herein, are subject to any state or local gross receipts tax (including but not limited to local business privilege taxes in Pennsylvania), Service Company shall have the right to reimbursement of such taxes from Aqua PA and PNG, respectively and as may be appropriate, subject to their rights as set forth above in paragraph 9.1.2(v).

9.10 SEVERABILITY. Each provision of this AIA is severable from the whole, and if one provision is declared invalid, the other provisions shall remain in effect.

9.11 NO WAIVER. Failure by a Party to enforce any provision of this AIA, or the waiver thereof in any instance, shall not be construed as a general waiver of rights.

9.12 NOTICES. Any notice given or made pursuant to this AIA will be effective only if in writing and delivered in person, by messenger, by overnight delivery, or by certified mail, return receipt to a Party at the address first written above.

9.13 COMPLETE AGREEMENT. The terms of this AIA constitute the entire agreement between the Parties concerning the subject matter hereof, and this AIA may be modified only in a writing signed by the Parties. This AIA and the exhibits incorporated herein shall be modified and/or amended only by writing signed by the Parties and shall not be effective until filed with and approved by applicable regulatory agencies, including the PAPUC.

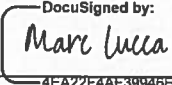
9.14 TITLES AND HEADINGS. Titles and headings to sections or paragraphs herein are inserted merely for convenience of reference and are not intended to be a part of or to affect the meaning or interpretation of this AIA.

9.15 COUNTERPARTS. This AIA may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Service Company, Aqua PA, and PNG have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

AQUA SERVICES, INC.

By: 
4EA22E4AF39946E...
Title: President

By: _____
Title: _____

PNG COMPANIES, LLC

By: _____
Title: _____

IN WITNESS WHEREOF, Service Company, Aqua PA, and PNG have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By: _____

Title: _____

AQUA SERVICES, INC.

By:  _____

Title: SRVP, Treasurer

PNG COMPANIES, LLC

By: _____

Title: _____

IN WITNESS WHEREOF, Service Company, Aqua PA, and PNG have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

AQUA SERVICES, INC.

By: _____

By: _____

Title: _____

Title: _____

PNG COMPANIES, LLC

By: *Chryl P. [Signature]*

Title: *Executive Vice President, Secretary*

EXHIBIT A

Without limitation, services to be provided by Service Company will include the following, which are services that are performed by Service Company (or its designees) in an effort to capture economies of scale and to otherwise ensure efficiencies in the cost of providing service to customers of Aqua PA and the PNG Subsidiaries⁷:

A. Accounting and Financial Services. Service Company will oversee and assist in the preparation and implementation of accounting methods and procedures that conform to the requirements, rules and regulation of governmental authorities having jurisdiction over Aqua PA and the PNG Subsidiaries and will oversee and assist in the preparation of Aqua PA and PNG's monthly financial reports, annual reports and other reports, including those for any governmental authorities. Service Company will oversee and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal controls for receipt and disbursement of funds, materials and supplies, and other assets. Service Company will assist in the maintenance of accounting records as required by Aqua PA and PNG. Service Company will oversee the work of and cooperate and consult with any independent certified public accountant for Aqua PA and PNG. Service Company will also provide services related to accounts payable, payroll, utility plant accounting, consolidation, SEC reporting/filing, ratemaking, regulatory relations, cash management, capital structure management, capital budgeting and allocation, operating budgeting and long-range planning.

Service Company will assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

⁷ The definitions used herein are consistent with those used in the AIA to which this Exhibit is a part.

Service Company will prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Aqua PA and PNG.

B. Administration. Service Company will assist in the performance of Aqua PA's and PNG's corporate activities. Those employees will keep themselves informed on Aqua PA's and PNG's operations. They will make recommendations to Aqua PA and PNG for operating expenditures and for additions to and improvements of property, plant and equipment. They will keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Aqua PA and PNG and advise Aqua PA and PNG of such developments and conditions to the extent that they may be important to them.

Service Company will provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Aqua PA and PNG and submit reports thereon.

C. Communications. Service Company will recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. Corporate Secretarial. Service Company will maintain, in such places and manner as may be required by applicable law, corporate documents of Aqua PA and PNG, such as minute books, charters, bylaws, contracts, deeds and other corporate records. It will maintain, or arrange for the maintenance of, records of stockholders of Aqua PA and PNG and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Service Company will review and may assist in the preparation of documents and reports required by Aqua PA and PNG such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. Customer Service and Billing. Service Company may provide customer service and billing services to Aqua PA including live and automated telephone service to customers, non-telephonic services (including regular mail, facsimile, e-mail and Internet based), rendering of periodic bills and notices to customers based on Aqua PA's tariffs, collections, assisting customers with water service changes, resolving customer disputes, work order distribution, remittance processing and data input to the customer information system.

F. Engineering. Service Company may provide engineering consulting regarding, and provide engineering services in connection with, the design, permitting and constructing of utility facilities.

Service Company may conduct facility planning, hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data, as needed to support these engineering services. It may assist in the protection of their properties by periodic inspection of their structures, including, as applicable, tanks reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Service Company may also include the conduct of field investigations as necessary to obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of sources of supply, treatment plants, pumping stations, collection and distribution systems, and such other facilities as may be requested Service Company may provide a materials management program to arrange for the

purchase of equipment, materials, and supplies in volume on a basis advantageous to Aqua PA and PNG and assist in the evaluation of new and existing products and application procedures.

G. Financial. Service Company will assist in the development and implementation of financing programs for Aqua PA and PNG, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advice concerning arrangements for the sale of securities; and assistance in the preparation of necessary papers, documents, registration statements, prospectuses, petitions, applications and declarations. Service Company will prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Service Company will assist Aqua PA and PNG in treasury and cash management functions, including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

H. Fleet Services. Service Company may provide various fleet management services, including assistance with vehicle ordering and leasing, fuel card management, vehicle maintenance support and oversight, vehicle signage, vehicle tires and driver training.

I. Human Resources. Service Company will assist in obtaining qualified personnel in establishing appropriate rates of pay for those employees, and in negotiating with bargaining units, if any, representing employees. Service Company will recommend and/or carry out training programs for the development of personnel and advise and assist Aqua PA and PNG regarding personnel issues and human resource policies and procedure. It will also advise and assist Aqua PA and PNG in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will provide advice regarding employment and benefit laws and procedures and assist in implementing controls for compliance with such laws.

J. Information Systems. Service Company will make available to Aqua PA and PNG electronic data processing systems, networks, applications and services. Service Company will design, implement and maintain a computer network, data communications system, database and applications services, desktop and laptop computers, and peripheral equipment along with periodic upgrades, data backups and recovery procedures for the benefit of Aqua and PNG.

K. Operation. Service Company may develop and assist in' the implementation of operating procedures to promote the efficient and economic operation of Aqua PA and PNG. Periodic operational reviews may be performed by Service Company personnel and recommendations for improvements will be reported to Aqua PA and PNG.

L. Rates and Regulatory. Service Company personnel will make recommendations for changes in rates, tariffs, rules and regulations and will assist in the conduct of proceedings before, and in their compliance with the rulings of, regulatory bodies having jurisdiction over their operations. These personnel will keep abreast of economic and regulatory developments and conditions that may affect Aqua PA and the PNG and advise Aqua PA and/or PNG of developments and conditions to the extent that they may be important to Aqua PA and/or PNG. Service Company Rates and Regulatory personnel will assist in the preparation of rate filings, or applications and the supporting documents and exhibits requested or required by regulatory commissions. Service Company will also provide qualified personnel to testify as required during any regulatory proceedings.

M. Risk Management. Service Company will provide risk management services to review the exposures to accidental loss, recommend methods of protection, either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. Service Company will also supervise the investigation of claims

and assist in the negotiation and settlement of such claims at the request of Aqua PA and/or PNG. It will assist, as requested by Aqua PA and/or PNG, in the establishment of safety and security programs.

N. Water Quality. Service Company will provide information to Aqua PA on relevant current or pending water quality, drinking water, and other environmental regulations. It will review water quality data and provide advice and consultation to assist Aqua PA in complying with current and proposed water quality standards set by federal or state agencies. It will provide technical assistance and general direction for Aqua PA personnel on water quality issues, assist in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance or water quality, and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

Service Company will also provide laboratory testing services for compliance testing for which it or its affiliated lab is certified in a particular state, or for non-compliance testing where special testing services or a check on a local lab might be needed. Service Company will help evaluate pricing of local and regional laboratory services, provide competitive pricing where appropriate in negotiating pricing with contract laboratories, and will provide inspection and/or audits of contract labs where appropriate.

Service Company will provide services for the generation and distribution of Annual Water Quality Reports (CCR's) in compliance with state and federal requirements and will post and maintain these documents on the Aqua PA website. The Service Company will also assist in drafting and/or editing required public notices and public education material related to water quality.

O. Environmental Matters. Service Company may provide information on relevant current or pending environmental regulations. It will provide advice and consultation to assist in complying with current and proposed environmental standards set by federal or state agencies. It will provide technical assistance and general direction in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

P. Legal. Service Company will provide legal services, including legal advice and representation on legal matters. Service Company will also provide oversight of outside council retained to represent Aqua PA and/or PNG.

Q. Purchasing, Contracts and Sales of Real Estate. Service Company may (a) act as purchasing agent for Aqua PA and PNG, so far as it is feasible, in the purchase of supplies, materials and equipment for which Aqua PA and/or PNG may submit a requisition through the Service Company's purchasing system; (b) endeavor to secure prompt shipment and delivery items ordered; (c) provide Aqua PA and PNG the benefit of cash, trade and quantity discounts obtained by Service Company with respect to items ordered for each; (d) keep in touch with market conditions and endeavor to recommend to Aqua PA and PNG purchases at advantageous times; (e) negotiate purchases and sales of real estate and the terms of leases; (f) analyze quotations or competitive bids of suppliers or contractors submitted to Aqua PA and/or PNG and make recommendations relative thereto; and (g) establish and assist in the administration of purchasing card accounts.



Via Electronic Filing

December 20, 2021

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105

Re: **Affiliated Interest Agreement between Aqua Pennsylvania Wastewater, Inc.
and Aqua Pennsylvania, Inc.
Docket No. G-2021-3023735**

Dear Secretary Chiavetta:

Enclosed please find the signed Affiliate Agreement between Aqua Pennsylvania Wastewater, Inc., and Aqua Pennsylvania, Inc. for filing in the above docket.

If you have any questions regarding this filing, please contact me by email at mmhopper@aquaamerica.com or at (610) 645-1170.

Sincerely,

Mary McFall Hopper

Mary McFall Hopper
Regulatory Counsel

Attachment

cc: Paul Zander – Bureau of Technical Utility Services
Christine Hoover, Office of Consumer Advocate
Teresa Wagner, Office of Small Business Advocate
Richard Kanaskie – Bureau of Investigation and Enforcement
Kelly Monaghan – Bureau of Audits

AFFILIATED INTEREST AGREEMENT

This Affiliated Interest Agreement (“AIA”) dated as of December 30, 2021, between Aqua Pennsylvania, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter “Aqua PA”), and Aqua Pennsylvania Wastewater, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19010, (hereinafter “Aqua Wastewater”), and collectively hereinafter referred to jointly as the “Parties” or individually as a “Party”.

RECITALS

- A. WHEREAS, Aqua PA and Aqua Wastewater are direct or indirect subsidiaries of Essential Utilities, Inc., a Pennsylvania corporation (hereinafter “Essential”); and
- B. WHEREAS, Aqua PA is currently a wholly-owned direct subsidiary of Essential; and
- C. WHEREAS, Aqua PA has been organized for and is presently engaged in the business of providing water services as a public utility in the Commonwealth of Pennsylvania; and
- D. WHEREAS, Aqua PA maintains an organization whose officers and employees are familiar with the water and wastewater utility business, accounting and financial services, administration, communications, corporate secretarial, customer service and billing, engineering, financial, fleet services, human resources, information systems, operation, rates and regulatory, risk management, water quality, legal, and purchasing, contracts and sales of real estate of water and wastewater utilities. The officers and employees of Aqua PA are qualified to aid, assist and advise Aqua Wastewater in its business operations through the services to be performed under this

AIA listed in **Exhibit A**; and

E. WHEREAS, Aqua Wastewater is a wholly-owned indirect subsidiary of Essential; and

F. WHEREAS, Aqua Wastewater has been organized for and is presently engaged in the business of providing wastewater services as a public utility in the Commonwealth of Pennsylvania; and

G. WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby Aqua PA may agree to purchase administrative, financial, management, and other services described herein, from Aqua Services, Inc. (“Service Company”), other Essential affiliates or third parties, which will be provided at the lower of cost or market; and

H. WHEREAS, Aqua Wastewater is entering into this AIA with Aqua PA to specifically define the types of services available to it as set forth in **Exhibit A** attached hereto and made a part hereof; and

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, Aqua PA and Aqua Wastewater agree as follows:

ARTICLE I
PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this AIA as set forth in Article V and upon the terms and conditions hereinafter set forth, Aqua PA may provide to Aqua Wastewater administration, accounting and financial, administration, communication, corporate secretarial, customer service and billing, engineering, financial, fleet services, human resources, information systems, operations, rates and regulatory, risk management, water quality, legal and purchasing as set forth on **Exhibit A** attached hereto, provided, however, that Aqua Wastewater may perform any such services with its own personnel or engage another company or person to provide those services on

its behalf. Aqua PA may engage or subcontract with another company, including Service Company, or person to provide such services on its behalf.

1.2 Aqua PA shall employ qualified officers and employees to provide the services hereunder and those persons shall be available to serve as officers of Aqua Wastewater.

ARTICLE II **PAYMENT FOR SERVICES**

2.1 In consideration for the services to be rendered by Aqua PA as herein provided, Aqua Wastewater agrees to pay to Aqua PA the cost of the services provided to it as determined as provided in this Article II and in Article III.

2.2 Directly Charged Services.

2.2.1 The costs for service rendered by Aqua PA personnel directly for Aqua Wastewater shall be charged based on such personnel's time sheets.

2.2.2 All direct expenses of Aqua PA incurred in connection with services rendered by Aqua PA, Service Company or third parties, which can reasonably be identified and related exclusively to Aqua Wastewater shall be charged directly to Aqua Wastewater.

2.3 Indirectly Charged Services.

2.3.1. For services that are made available by Aqua PA, or charged to Aqua PA by Service Company, which cannot be identified and are not related exclusively to Aqua PA or Aqua Wastewater, the cost for such services will be allocated between the Parties based on the ratio of the number of customers served by each of them at the most recent fiscal year end, subject to adjustment during any year for a substantial change in the number of customers of Aqua PA or Aqua Wastewater since the previous year-end.

2.3.2 The amount for an Aqua PA employee's costs to be billed shall be computed on the employee's total labor rate, including base pay and other compensation, payroll taxes and

fringe benefits (calculated on a per hour basis), plus a general overhead factor as set forth in Article III.

ARTICLE III
ALLOWANCE FOR OVERHEAD

3.1 In determining the cost for services rendered by Aqua PA to Aqua Wastewater as herein provided, there shall be added to the base pay rate of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the overhead of Aqua PA, as defined below, allocable to each such officer or employee. The overhead shall be calculated each year and shall be based on the ratio of the total overhead of Aqua PA for the year to the total salaries of Aqua PA officers and employees for whose services charges are to be made to Aqua Wastewater. No general overhead or other markups by Aqua PA shall be added to costs incurred for services of consultants or other third parties employed by Aqua PA.

3.2 The term “overhead” shall include, but not be limited to:

3.2.1 building costs, lease costs, utilities, and other costs associated with office space and equipment, and

3.2.2 taxes other than payroll taxes.

ARTICLE IV
BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Aqua PA shall render a bill to Aqua Wastewater for all amounts due from Aqua Wastewater for services and expenses for such month, computed pursuant to Article II and Article III. Such bills shall be in sufficient detail to show the charge for each service rendered. All amounts shall be paid by Aqua Wastewater within thirty (30) days after receipt of the bill.

4.2 Aqua PA agrees to keep its books and records, and to require Service Company or any other affiliate if providing services to Aqua Wastewater hereunder to keep their books and

records, available at all times for inspection by representatives of Aqua Wastewater or by regulatory bodies having jurisdiction over Aqua Wastewater during normal business hours and upon reasonable advance notice.

4.3 Aqua PA shall at any time, upon request of Aqua Wastewater, furnish any and all information required by Aqua Wastewater with respect to the services rendered by Aqua PA, Service Company or other affiliates hereunder, the costs thereof, and the allocation of such costs to Aqua Wastewater.

ARTICLE V **TERM OF AGREEMENT**

5.1 This AIA shall become effective as of the later of (a) the date first set forth above or (b) the date the Parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction over this AIA. Upon becoming effective, this AIA shall supersede all prior agreements, written or oral, which shall terminate on the date this AIA becomes effective. This AIA shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto thirty days' notice in writing; provided, however, that this AIA shall terminate as of the date Aqua PA or Aqua Wastewater ceases to be an affiliate of Essential.

5.2 Upon termination of the AIA without cause by Aqua Wastewater, Aqua PA shall continue to provide services to Aqua Wastewater at its request for a period of no more than sixty (60) days from and after the effective date of the termination to facilitate Aqua Wastewater's transition to another service provider. Such transition shall be provided on the same terms and conditions as set forth in this Agreement, including compensation.

ARTICLE VI **BREACH**

6.1 Either Party to the AIA may terminate this AIA upon material breach by the other Party. The non-breaching Party shall provide written notice of such breach to the other Party by

certified mail, setting forth in detail the alleged failure and/or deficiency. If such breach is not corrected by the breaching Party within thirty (30) days from receipt of written notice by certified mail, this AIA shall thereupon terminate.

ARTICLE VII
OTHER AGREEMENTS

7.1 It is understood by Aqua Wastewater that Aqua PA has entered or may enter into similar agreements with other affiliates to which similar services are to be furnished. Aqua PA will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

ARTICLE VIII
INFORMATION EXCHANGE

8.1 Aqua Wastewater shall provide such information as required by Aqua PA for Aqua PA to perform its obligations hereunder. Aqua PA agrees on behalf of it and its employees and contractors that it will maintain such information as confidential and not disclose such information to third parties unless required by law and applicable regulatory agencies (including the Pennsylvania Public Utility Commission (“PAPUC”)). Aqua PA’s obligation of confidentiality will not apply to information which (a) is or becomes available to the public other than as a result of a disclosure by Aqua PA or its employees or contractors, (b) was in Aqua PA’s possession and obtained on a non-confidential basis prior to its disclosure by Aqua Wastewater, or (c) becomes available to Aqua PA on a non-confidential basis from a person or entity other than Aqua Wastewater who Aqua PA does not know or have reason to know is under an obligation of confidentiality to Aqua Wastewater.

ARTICLE IX
GENERAL PROVISIONS

9.1 JOINT OBLIGATIONS OF THE PARTIES. Aqua PA and Aqua Wastewater agree to cooperate in all matters that are the subject of this AIA.

9.2 ARBITRATION. It is the stated purpose and goal of the Parties at all times to resolve any disputes and reach agreement by good faith negotiation between the Parties, without recourse to arbitration or other legal actions. In the event, however, that any such dispute cannot be settled through negotiation, either Party may request that the matter(s) in dispute be referred to arbitration. The demand for arbitration must be submitted to the American Arbitration Association within sixty (60) calendar days after the date of such request, in which case the arbitration shall be conducted at a mutually agreed upon location, in accordance with the rules and procedures then existing under the Commercial Arbitration rules of the American Arbitration Association, provided that notwithstanding anything to the contrary contained in such Rules the following shall apply: The arbitration board shall consist of a single arbitrator. The Parties shall endeavor to agree upon the single arbitrator. If the Parties fail to agree on a single arbitrator within twenty (20) business days, the arbitrator shall be selected by the American Arbitration Association or otherwise in accordance with such Rules. After the appointment of the arbitrator, the arbitrator shall meet as necessary for the purpose of reaching a determination in the dispute, and the decision of the arbitrator, submitted in writing, to the Parties shall be final and binding upon both Parties. Judgment upon any decision rendered by arbitrator may be entered in any court having jurisdiction. Each Party shall bear the expense of its own witnesses, and the expenses of the arbitrator and any general expenses of the arbitration shall be borne equally by the Parties.

9.3 FORCE MAJEURE. No Party will be in default or otherwise liable for any delay in or failure of its performance hereunder due to any act of God, adverse weather condition, fire,

flood, riot, strike, terrorism, accident, war, governmental requirement, inability to secure materials, labor or transportation, cable cut or other cause beyond the reasonable control of the affected Party.

9.4 STANDARD OF CARE. Aqua PA shall perform its services with that degree of care, diligence and professional skill and judgment which is normally exercised by professionals in its industry. Except as otherwise expressly set forth in this AIA, Aqua PA makes no warranties, representations or other agreements, expressed or implied with respect to this AIA and the services provided hereunder. Aqua PA's entire liability to Aqua Wastewater for any claim, loss, expense or damage under this AIA, including any claims for special, incidental, consequential, indirect or punitive damages shall in no event exceed the sums actually paid by Aqua Wastewater to Aqua PA during the most recent calendar year.

9.5 ASSIGNMENT. No Party may assign this AIA without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

9.6 GOVERNING LAW. This AIA shall be governed by and construed under the laws of the Commonwealth of Pennsylvania.

9.7 INDEMNIFICATION:

9.7.1 To the extent allowed by law, Aqua PA shall defend, indemnify and hold harmless Aqua Wastewater, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua PA or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.7.2 To the extent allowed by law, Aqua Wastewater shall defend, indemnify and hold harmless Aqua PA, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suite and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua Wastewater or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

9.8 SEVERABILITY. Each provision of this AIA is severable from the whole, and if one provision is declared invalid, the other provisions shall remain in effect.

9.9 NO WAIVER. Failure by a Party to enforce any provision of this AIA, or the waiver thereof in any instance shall not be construed as a general waiver of rights.

9.10 NOTICES. Any notice given or made pursuant to this AIA will be effective only if in writing and delivered in person, by messenger, by overnight delivery, or by certified mail, return receipt to a Party at the address first written above.

9.11 COMPLETE AGREEMENT. The terms of this AIA constitute the entire agreement between the Parties concerning the subject matter hereof, and this AIA may be modified only in a writing signed by both Parties. This AIA and the exhibits incorporated herein shall be modified and/or amended only by writing signed by the Parties and shall not be effective until filed with and approved by applicable regulatory agencies, including the PAPUC.

9.12 TITLES AND HEADINGS. Titles and headings to sections or paragraphs herein are inserted merely for convenience of reference and are not intended to be a part of or to affect the meaning or interpretation of this AIA.

9.13 COUNTERPARTS. This AIA may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

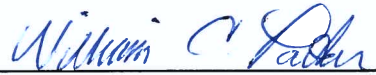
IN WITNESS WHEREOF, Aqua PA and Aqua Wastewater have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By: 

Title: PRESIDENT

AQUA PENNSYLVANIA WASTEWATER, INC.

By: 

Title: Vice President - Regulatory Accounting + Regional Controller

EXHIBIT A

SERVICES

Without limitation, services to be provided by Aqua PA will include the following:

A. Accounting and Financial Services. Aqua PA will oversee and assist in the preparation and implementation of accounting methods and procedures that conform to the requirements, rules and regulation of governmental authorities having jurisdiction over Aqua Wastewater and will oversee and assist in the preparation of Aqua Wastewater's monthly financial reports, annual reports and other reports, including those for any governmental authorities. Aqua PA will oversee and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal controls for receipt and disbursement of funds, materials and supplies, and other assets. Aqua PA will assist in the maintenance of accounting records as required by Aqua Wastewater. Aqua PA will oversee the work of and cooperate and consult with any independent certified public accountant for Aqua Wastewater. Aqua PA will also provide services related to accounts payable, payroll, utility plant accounting, consolidation, SEC reporting/filing, ratemaking, regulatory relations, cash management, capital structure management, capital budgeting and allocation, operating budgeting and long-range planning.

Aqua PA will assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

Aqua PA will prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Aqua Wastewater.

B. Administration. Aqua PA will assist in the performance of Aqua Wastewater's corporate activities. Those employees will keep themselves informed on Aqua Wastewater's

operations. They will make recommendations to Aqua Wastewater for operating expenditures and for additions to and improvements of property, plant and equipment. They will keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Aqua Wastewater and advise Aqua Wastewater of such developments and conditions to the extent that they may be important to them.

Aqua PA will provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Aqua Wastewater and submit reports thereon.

C. Communications. Aqua PA will recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. Corporate Secretarial. Aqua PA will maintain, in such places and manner as may be required by applicable law, corporate documents of Aqua Wastewater, such as minute books, charters, bylaws, contracts, deeds and other corporate records. It will maintain, or arrange for the maintenance of, records of stockholders of Aqua Wastewater and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Aqua PA will review and may assist in the preparation of documents and reports required by Aqua Wastewater such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. Customer Service and Billing. Aqua PA may provide customer service and billing services to Aqua Wastewater including live and automated telephone service to customers,

non-telephonic services (including regular mail, facsimile, e-mail and Internet based), rendering of periodic bills and notices to customers based on Aqua Wastewater's tariffs, collections, assisting customers with water service changes, resolving customer disputes, work order distribution, remittance processing and data input to the customer information system.

F. Engineering. Aqua PA may provide engineering consulting regarding, and provide engineering services in connection with, the design, permitting and constructing of utility facilities.

Aqua PA may conduct facility planning, hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data, as needed to support these engineering services. It may assist in the protection of their properties by periodic inspection of their structures, including, as applicable, tanks reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Aqua PA may also include the conduct of field investigations as necessary to obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of sources of supply, treatment plants, pumping stations, collection and distribution systems, and such other facilities as may be requested. Aqua PA may provide a materials management program to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Aqua Wastewater and assist in the evaluation of new and existing products and application procedures.

G. Financial. Aqua PA will assist in the development and implementation of financing programs for Aqua Wastewater, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advice concerning arrangements for the sale of securities; and assistance in the preparation of necessary papers, documents, registration

statements, prospectuses, petitions, applications and declarations. Aqua PA will prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Aqua PA will assist Aqua Wastewater in treasury and cash management functions, including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

H. Fleet Services. Aqua PA may provide various fleet management services, including assistance with vehicle ordering and leasing, fuel card management, vehicle maintenance support and oversight, vehicle signage, vehicle tires and driver training.

I. Human Resources. Aqua PA will assist in obtaining qualified personnel in establishing appropriate rates of pay for those employees, and in negotiating with bargaining units, if any, representing employees. Aqua PA will recommend and/or carry out training programs for the development of personnel and advise and assist Aqua Wastewater regarding personnel issues and human resource policies and procedure. It will also advise and assist Aqua Wastewater in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will provide advice regarding employment and benefit laws and procedures and assist in implementing controls for compliance with such laws.

J. Information Systems. Aqua PA will make available to Aqua Wastewater electronic data processing systems, networks, applications and services. Aqua Wastewater will design, implement and maintain a computer network, data communications system, database and applications services, desktop and laptop computers, and peripheral equipment along with periodic upgrades, data backups and recovery procedures for the benefit of Aqua Wastewater.

K. Operation. Aqua PA may develop and assist in the implementation of operating procedures to promote the efficient and economic operation of Aqua Wastewater. Periodic

operational reviews may be performed by Aqua PA personnel and recommendations for improvements will be reported to Aqua Wastewater.

L. Rates and Regulatory. Aqua PA personnel will make recommendations for changes in rates, tariffs, rules and regulations and will assist in the conduct of proceedings before, and in their compliance with the rulings of, regulatory bodies having jurisdiction over their operations. These personnel will keep abreast of economic and regulatory developments and conditions that may affect Aqua Wastewater and advise Aqua Wastewater of developments and conditions to the extent that they may be important to Aqua Wastewater. Aqua PA Rates and Regulatory personnel will assist in the preparation of rate filings, or applications and the supporting documents and exhibits requested or required by regulatory commissions. Aqua PA will also provide qualified personnel to testify as required during any regulatory proceedings.

M. Risk Management. Aqua PA will provide risk management services to review the exposures to accidental loss, recommend methods of protection, either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. Aqua PA will also supervise the investigation of claims and assist in the negotiation and settlement of such claims at the request of Aqua Wastewater. It will assist, as requested by Aqua Wastewater, in the establishment of safety and security programs.

N. Water Quality. Aqua PA will provide information to Aqua Wastewater on relevant current or pending water quality, drinking water, and other environmental regulations. It will review water quality data and provide advice and consultation to assist Aqua Wastewater in complying with current and proposed water quality standards set by federal or state agencies. It will provide technical assistance and general direction for Aqua Wastewater personnel on water quality issues, assist in selecting compliance strategies and evaluating alternatives for capital

projects driven by environmental compliance or water quality, and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

Aqua PA will also provide laboratory testing services for compliance testing for which it or its affiliated lab is certified in a particular state, or for non-compliance testing where special testing services or a check on a local lab might be needed. Aqua PA will help evaluate pricing of local and regional laboratory services, provide competitive pricing where appropriate in negotiating pricing with contract laboratories, and will provide inspection and/or audits of contract labs where appropriate.

Aqua PA will provide services for the generation and distribution of Annual Water Quality Reports (CCR's) in compliance with state and federal requirements and will post and maintain these documents on the Aqua website. Aqua PA will also assist in drafting and/or editing required public notices and public education material related to water quality.

O. Environmental Matters. Aqua PA may provide information on relevant current or pending environmental regulations. It will provide advice and consultation to assist in complying with current and proposed environmental standards set by federal or state agencies. It will provide technical assistance and general direction in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

P. Legal. Aqua PA will provide legal services, including legal advice and representation on legal matters. Aqua PA will also provide oversight of outside counsel retained to represent Aqua Wastewater.

Q. Purchasing, Contracts and Sales of Real Estate. Aqua PA may (a) act as purchasing agent for Aqua Wastewater, so far as it is feasible, in the purchase of supplies, materials and

equipment for which Aqua Wastewater may submit a requisition through the purchasing system; (b) endeavor to secure prompt shipment and delivery items ordered; (c) provide Aqua Wastewater the benefit of cash, trade and quantity discounts obtained by Aqua PA with respect to items ordered for each; (d) keep in touch with market conditions and endeavor to recommend to Aqua Wastewater purchases at advantageous times; (e) negotiate purchases and sales of real estate and the terms of leases; (f) analyze quotations or competitive bids of suppliers or contractors submitted to Aqua Wastewater and make recommendations relative thereto; and (g) establish and assist in the administration of purchasing card accounts.



Via Electronic Filing

December 20, 2021

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105

Re: **Affiliated Interest Agreement between Aqua Pennsylvania, Inc.
and Aqua Pennsylvania Wastewater, Inc.
Docket No. G-2021-3023736**

Dear Secretary Chiavetta:

Enclosed please find the signed Affiliate Agreement between Aqua Pennsylvania, Inc., and Aqua Pennsylvania Wastewater, Inc. for filing in the above docket.

If you have any questions regarding this filing, please contact me by email at mmhopper@aquaamerica.com or at (610) 645-1170.

Sincerely,

Mary McFall Hopper

Mary McFall Hopper
Regulatory Counsel

Attachment

cc: Paul Zander –PUC Bureau of Technical Utility Services
Christine Hoover, Office of Consumer Advocate
Teresa Wagner, Office of Small Business Advocate
Richard Kanaskie – PUC Bureau of Investigation and Enforcement
Kelly Monaghan – PUC Bureau of Audits

AFFILIATED INTEREST AGREEMENT

This Affiliated Interest Agreement (“AIA”) dated as of December 30, 2021, between Aqua Pennsylvania, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter “Aqua PA”), and Aqua Pennsylvania Wastewater, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19010, (hereinafter “Aqua Wastewater”), and collectively hereinafter referred to jointly as the “Parties” or individually as a “Party”.

RECITALS

- A. WHEREAS, Aqua PA and Aqua Wastewater are direct or indirect subsidiaries of Essential Utilities, Inc., a Pennsylvania corporation (hereinafter “Essential”); and
- B. WHEREAS, Aqua PA is currently a wholly-owned direct subsidiary of Essential; and
- C. WHEREAS, Aqua PA has been organized for and is presently engaged in the business of providing water services as a public utility in the Commonwealth of Pennsylvania; and
- D. WHEREAS, Aqua PA maintains an organization whose officers and employees are familiar with the water and wastewater utility business, accounting and financial services, administration, communications, corporate secretarial, customer service and billing, engineering, financial, fleet services, human resources, information systems, operation, rates and regulatory, risk management, water quality, legal, and purchasing, contracts and sales of real estate of water and wastewater utilities. The officers and employees of Aqua PA are qualified to aid, assist and advise Aqua Wastewater in its business operations through the services to be performed under this

AIA listed in **Exhibit A**; and

E. WHEREAS, Aqua Wastewater is a wholly-owned indirect subsidiary of Essential; and

F. WHEREAS, Aqua Wastewater has been organized for and is presently engaged in the business of providing wastewater services as a public utility in the Commonwealth of Pennsylvania; and

G. WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby Aqua PA may agree to purchase administrative, financial, management, and other services described herein, from Aqua Services, Inc. (“Service Company”), other Essential affiliates or third parties, which will be provided at the lower of cost or market; and

H. WHEREAS, Aqua Wastewater is entering into this AIA with Aqua PA to specifically define the types of services available to it as set forth in **Exhibit A** attached hereto and made a part hereof; and

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, Aqua PA and Aqua Wastewater agree as follows:

ARTICLE I
PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this AIA as set forth in Article V and upon the terms and conditions hereinafter set forth, Aqua PA may provide to Aqua Wastewater administration, accounting and financial, administration, communication, corporate secretarial, customer service and billing, engineering, financial, fleet services, human resources, information systems, operations, rates and regulatory, risk management, water quality, legal and purchasing as set forth on **Exhibit A** attached hereto, provided, however, that Aqua Wastewater may perform any such services with its own personnel or engage another company or person to provide those services on

its behalf. Aqua PA may engage or subcontract with another company, including Service Company, or person to provide such services on its behalf.

1.2 Aqua PA shall employ qualified officers and employees to provide the services hereunder and those persons shall be available to serve as officers of Aqua Wastewater.

ARTICLE II **PAYMENT FOR SERVICES**

2.1 In consideration for the services to be rendered by Aqua PA as herein provided, Aqua Wastewater agrees to pay to Aqua PA the cost of the services provided to it as determined as provided in this Article II and in Article III.

2.2 Directly Charged Services.

2.2.1 The costs for service rendered by Aqua PA personnel directly for Aqua Wastewater shall be charged based on such personnel's time sheets.

2.2.2 All direct expenses of Aqua PA incurred in connection with services rendered by Aqua PA, Service Company or third parties, which can reasonably be identified and related exclusively to Aqua Wastewater shall be charged directly to Aqua Wastewater.

2.3 Indirectly Charged Services.

2.3.1. For services that are made available by Aqua PA, or charged to Aqua PA by Service Company, which cannot be identified and are not related exclusively to Aqua PA or Aqua Wastewater, the cost for such services will be allocated between the Parties based on the ratio of the number of customers served by each of them at the most recent fiscal year end, subject to adjustment during any year for a substantial change in the number of customers of Aqua PA or Aqua Wastewater since the previous year-end.

2.3.2 The amount for an Aqua PA employee's costs to be billed shall be computed on the employee's total labor rate, including base pay and other compensation, payroll taxes and

fringe benefits (calculated on a per hour basis), plus a general overhead factor as set forth in Article III.

ARTICLE III
ALLOWANCE FOR OVERHEAD

3.1 In determining the cost for services rendered by Aqua PA to Aqua Wastewater as herein provided, there shall be added to the base pay rate of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the overhead of Aqua PA, as defined below, allocable to each such officer or employee. The overhead shall be calculated each year and shall be based on the ratio of the total overhead of Aqua PA for the year to the total salaries of Aqua PA officers and employees for whose services charges are to be made to Aqua Wastewater. No general overhead or other markups by Aqua PA shall be added to costs incurred for services of consultants or other third parties employed by Aqua PA.

3.2 The term "overhead" shall include, but not be limited to:

3.2.1 building costs, lease costs, utilities, and other costs associated with office space and equipment, and

3.2.2 taxes other than payroll taxes.

ARTICLE IV
BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Aqua PA shall render a bill to Aqua Wastewater for all amounts due from Aqua Wastewater for services and expenses for such month, computed pursuant to Article II and Article III. Such bills shall be in sufficient detail to show the charge for each service rendered. All amounts shall be paid by Aqua Wastewater within thirty (30) days after receipt of the bill.

4.2 Aqua PA agrees to keep its books and records, and to require Service Company or any other affiliate if providing services to Aqua Wastewater hereunder to keep their books and

records, available at all times for inspection by representatives of Aqua Wastewater or by regulatory bodies having jurisdiction over Aqua Wastewater during normal business hours and upon reasonable advance notice.

4.3 Aqua PA shall at any time, upon request of Aqua Wastewater, furnish any and all information required by Aqua Wastewater with respect to the services rendered by Aqua PA, Service Company or other affiliates hereunder, the costs thereof, and the allocation of such costs to Aqua Wastewater.

ARTICLE V **TERM OF AGREEMENT**

5.1 This AIA shall become effective as of the later of (a) the date first set forth above or (b) the date the Parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction over this AIA. Upon becoming effective, this AIA shall supersede all prior agreements, written or oral, which shall terminate on the date this AIA becomes effective. This AIA shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto thirty days' notice in writing; provided, however, that this AIA shall terminate as of the date Aqua PA or Aqua Wastewater ceases to be an affiliate of Essential.

5.2 Upon termination of the AIA without cause by Aqua Wastewater, Aqua PA shall continue to provide services to Aqua Wastewater at its request for a period of no more than sixty (60) days from and after the effective date of the termination to facilitate Aqua Wastewater's transition to another service provider. Such transition shall be provided on the same terms and conditions as set forth in this Agreement, including compensation.

ARTICLE VI **BREACH**

6.1 Either Party to the AIA may terminate this AIA upon material breach by the other Party. The non-breaching Party shall provide written notice of such breach to the other Party by

certified mail, setting forth in detail the alleged failure and/or deficiency. If such breach is not corrected by the breaching Party within thirty (30) days from receipt of written notice by certified mail, this AIA shall thereupon terminate.

ARTICLE VII
OTHER AGREEMENTS

7.1 It is understood by Aqua Wastewater that Aqua PA has entered or may enter into similar agreements with other affiliates to which similar services are to be furnished. Aqua PA will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

ARTICLE VIII
INFORMATION EXCHANGE

8.1 Aqua Wastewater shall provide such information as required by Aqua PA for Aqua PA to perform its obligations hereunder. Aqua PA agrees on behalf of it and its employees and contractors that it will maintain such information as confidential and not disclose such information to third parties unless required by law and applicable regulatory agencies (including the Pennsylvania Public Utility Commission (“PAPUC”)). Aqua PA’s obligation of confidentiality will not apply to information which (a) is or becomes available to the public other than as a result of a disclosure by Aqua PA or its employees or contractors, (b) was in Aqua PA’s possession and obtained on a non-confidential basis prior to its disclosure by Aqua Wastewater, or (c) becomes available to Aqua PA on a non-confidential basis from a person or entity other than Aqua Wastewater who Aqua PA does not know or have reason to know is under an obligation of confidentiality to Aqua Wastewater.

ARTICLE IX
GENERAL PROVISIONS

9.1 JOINT OBLIGATIONS OF THE PARTIES. Aqua PA and Aqua Wastewater agree to cooperate in all matters that are the subject of this AIA.

9.2 ARBITRATION. It is the stated purpose and goal of the Parties at all times to resolve any disputes and reach agreement by good faith negotiation between the Parties, without recourse to arbitration or other legal actions. In the event, however, that any such dispute cannot be settled through negotiation, either Party may request that the matter(s) in dispute be referred to arbitration. The demand for arbitration must be submitted to the American Arbitration Association within sixty (60) calendar days after the date of such request, in which case the arbitration shall be conducted at a mutually agreed upon location, in accordance with the rules and procedures then existing under the Commercial Arbitration rules of the American Arbitration Association, provided that notwithstanding anything to the contrary contained in such Rules the following shall apply: The arbitration board shall consist of a single arbitrator. The Parties shall endeavor to agree upon the single arbitrator. If the Parties fail to agree on a single arbitrator within twenty (20) business days, the arbitrator shall be selected by the American Arbitration Association or otherwise in accordance with such Rules. After the appointment of the arbitrator, the arbitrator shall meet as necessary for the purpose of reaching a determination in the dispute, and the decision of the arbitrator, submitted in writing, to the Parties shall be final and binding upon both Parties. Judgment upon any decision rendered by arbitrator may be entered in any court having jurisdiction. Each Party shall bear the expense of its own witnesses, and the expenses of the arbitrator and any general expenses of the arbitration shall be borne equally by the Parties.

9.3 FORCE MAJEURE. No Party will be in default or otherwise liable for any delay in or failure of its performance hereunder due to any act of God, adverse weather condition, fire,

flood, riot, strike, terrorism, accident, war, governmental requirement, inability to secure materials, labor or transportation, cable cut or other cause beyond the reasonable control of the affected Party.

9.4 STANDARD OF CARE. Aqua PA shall perform its services with that degree of care, diligence and professional skill and judgment which is normally exercised by professionals in its industry. Except as otherwise expressly set forth in this AIA, Aqua PA makes no warranties, representations or other agreements, expressed or implied with respect to this AIA and the services provided hereunder. Aqua PA's entire liability to Aqua Wastewater for any claim, loss, expense or damage under this AIA, including any claims for special, incidental, consequential, indirect or punitive damages shall in no event exceed the sums actually paid by Aqua Wastewater to Aqua PA during the most recent calendar year.

9.5 ASSIGNMENT. No Party may assign this AIA without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

9.6 GOVERNING LAW. This AIA shall be governed by and construed under the laws of the Commonwealth of Pennsylvania.

9.7 INDEMNIFICATION:

9.7.1 To the extent allowed by law, Aqua PA shall defend, indemnify and hold harmless Aqua Wastewater, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, other injury, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suits and actions (including reasonable attorney's fees), to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua PA or its officers, employees, agents, contractors and subcontractors in connection with services provided pursuant to the terms of this AIA.

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9.12 TITLES AND HEADINGS. Titles and headings to sections or paragraphs herein are inserted merely for convenience of reference and are not intended to be a part of or to affect the meaning or interpretation of this AIA.

9.13 COUNTERPARTS. This AIA may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Aqua PA and Aqua Wastewater have caused this AIA to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA PENNSYLVANIA, INC.

By: 

Title: PRESIDENT

AQUA PENNSYLVANIA WASTEWATER, INC.

By: 

Title: Vice President - Regulatory Accounting + Regional Controller

EXHIBIT A

SERVICES

Without limitation, services to be provided by Aqua PA will include the following:

A. Accounting and Financial Services. Aqua PA will oversee and assist in the preparation and implementation of accounting methods and procedures that conform to the requirements, rules and regulation of governmental authorities having jurisdiction over Aqua Wastewater and will oversee and assist in the preparation of Aqua Wastewater's monthly financial reports, annual reports and other reports, including those for any governmental authorities. Aqua PA will oversee and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal controls for receipt and disbursement of funds, materials and supplies, and other assets. Aqua PA will assist in the maintenance of accounting records as required by Aqua Wastewater. Aqua PA will oversee the work of and cooperate and consult with any independent certified public accountant for Aqua Wastewater. Aqua PA will also provide services related to accounts payable, payroll, utility plant accounting, consolidation, SEC reporting/filing, ratemaking, regulatory relations, cash management, capital structure management, capital budgeting and allocation, operating budgeting and long-range planning.

Aqua PA will assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

Aqua PA will prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Aqua Wastewater.

B. Administration. Aqua PA will assist in the performance of Aqua Wastewater's corporate activities. Those employees will keep themselves informed on Aqua Wastewater's

operations. They will make recommendations to Aqua Wastewater for operating expenditures and for additions to and improvements of property, plant and equipment. They will keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Aqua Wastewater and advise Aqua Wastewater of such developments and conditions to the extent that they may be important to them.

Aqua PA will provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Aqua Wastewater and submit reports thereon.

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D. Corporate Secretarial. Aqua PA will maintain, in such places and manner as may be required by applicable law, corporate documents of Aqua Wastewater, such as minute books, charters, bylaws, contracts, deeds and other corporate records. It will maintain, or arrange for the maintenance of, records of stockholders of Aqua Wastewater and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Aqua PA will review and may assist in the preparation of documents and reports required by Aqua Wastewater such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. Customer Service and Billing. Aqua PA may provide customer service and billing services to Aqua Wastewater including live and automated telephone service to customers,

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F. Engineering. Aqua PA may provide engineering consulting regarding, and provide engineering services in connection with, the design, permitting and constructing of utility facilities.

Aqua PA may conduct facility planning, hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data, as needed to support these engineering services. It may assist in the protection of their properties by periodic inspection of their structures, including, as applicable, tanks reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Aqua PA may also include the conduct of field investigations as necessary to obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of sources of supply, treatment plants, pumping stations, collection and distribution systems, and such other facilities as may be requested. Aqua PA may provide a materials management program to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Aqua Wastewater and assist in the evaluation of new and existing products and application procedures.

G. Financial. Aqua PA will assist in the development and implementation of financing programs for Aqua Wastewater, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advice concerning arrangements for the sale of securities; and assistance in the preparation of necessary papers, documents, registration

statements, prospectuses, petitions, applications and declarations. Aqua PA will prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Aqua PA will assist Aqua Wastewater in treasury and cash management functions, including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

H. Fleet Services. Aqua PA may provide various fleet management services, including assistance with vehicle ordering and leasing, fuel card management, vehicle maintenance support and oversight, vehicle signage, vehicle tires and driver training.

I. Human Resources. Aqua PA will assist in obtaining qualified personnel in establishing appropriate rates of pay for those employees, and in negotiating with bargaining units, if any, representing employees. Aqua PA will recommend and/or carry out training programs for the development of personnel and advise and assist Aqua Wastewater regarding personnel issues and human resource policies and procedure. It will also advise and assist Aqua Wastewater in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will provide advice regarding employment and benefit laws and procedures and assist in implementing controls for compliance with such laws.

J. Information Systems. Aqua PA will make available to Aqua Wastewater electronic data processing systems, networks, applications and services. Aqua Wastewater will design, implement and maintain a computer network, data communications system, database and applications services, desktop and laptop computers, and peripheral equipment along with periodic upgrades, data backups and recovery procedures for the benefit of Aqua Wastewater.

K. Operation. Aqua PA may develop and assist in the implementation of operating procedures to promote the efficient and economic operation of Aqua Wastewater. Periodic

operational reviews may be performed by Aqua PA personnel and recommendations for improvements will be reported to Aqua Wastewater.

L. Rates and Regulatory. Aqua PA personnel will make recommendations for changes in rates, tariffs, rules and regulations and will assist in the conduct of proceedings before, and in their compliance with the rulings of, regulatory bodies having jurisdiction over their operations. These personnel will keep abreast of economic and regulatory developments and conditions that may affect Aqua Wastewater and advise Aqua Wastewater of developments and conditions to the extent that they may be important to Aqua Wastewater. Aqua PA Rates and Regulatory personnel will assist in the preparation of rate filings, or applications and the supporting documents and exhibits requested or required by regulatory commissions. Aqua PA will also provide qualified personnel to testify as required during any regulatory proceedings.

M. Risk Management. Aqua PA will provide risk management services to review the exposures to accidental loss, recommend methods of protection, either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. Aqua PA will also supervise the investigation of claims and assist in the negotiation and settlement of such claims at the request of Aqua Wastewater. It will assist, as requested by Aqua Wastewater, in the establishment of safety and security programs.

N. Water Quality. Aqua PA will provide information to Aqua Wastewater on relevant current or pending water quality, drinking water, and other environmental regulations. It will review water quality data and provide advice and consultation to assist Aqua Wastewater in complying with current and proposed water quality standards set by federal or state agencies. It will provide technical assistance and general direction for Aqua Wastewater personnel on water quality issues, assist in selecting compliance strategies and evaluating alternatives for capital

projects driven by environmental compliance or water quality, and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

Aqua PA will also provide laboratory testing services for compliance testing for which it or its affiliated lab is certified in a particular state, or for non-compliance testing where special testing services or a check on a local lab might be needed. Aqua PA will help evaluate pricing of local and regional laboratory services, provide competitive pricing where appropriate in negotiating pricing with contract laboratories, and will provide inspection and/or audits of contract labs where appropriate.

Aqua PA will provide services for the generation and distribution of Annual Water Quality Reports (CCR's) in compliance with state and federal requirements and will post and maintain these documents on the Aqua website. Aqua PA will also assist in drafting and/or editing required public notices and public education material related to water quality.

O. Environmental Matters. Aqua PA may provide information on relevant current or pending environmental regulations. It will provide advice and consultation to assist in complying with current and proposed environmental standards set by federal or state agencies. It will provide technical assistance and general direction in selecting compliance strategies and evaluating alternatives for capital projects driven by environmental compliance and assist in providing responses to and coordination with public agencies to maintain or achieve compliance.

P. Legal. Aqua PA will provide legal services, including legal advice and representation on legal matters. Aqua PA will also provide oversight of outside counsel retained to represent Aqua Wastewater.

Q. Purchasing, Contracts and Sales of Real Estate. Aqua PA may (a) act as purchasing agent for Aqua Wastewater, so far as it is feasible, in the purchase of supplies, materials and

equipment for which Aqua Wastewater may submit a requisition through the purchasing system; (b) endeavor to secure prompt shipment and delivery items ordered; (c) provide Aqua Wastewater the benefit of cash, trade and quantity discounts obtained by Aqua PA with respect to items ordered for each; (d) keep in touch with market conditions and endeavor to recommend to Aqua Wastewater purchases at advantageous times; (e) negotiate purchases and sales of real estate and the terms of leases; (f) analyze quotations or competitive bids of suppliers or contractors submitted to Aqua Wastewater and make recommendations relative thereto; and (g) establish and assist in the administration of purchasing card accounts.

Contract Services Agreement

AFFILIATED INTEREST AGREEMENT

This Affiliated Interest Agreement dated as of _____, 20__, between Aqua Resources, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19010 (hereinafter "Aqua Resources"), and Aqua Pennsylvania, Inc., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal place of business located at 762 W. Lancaster Avenue, Bryn Mawr, PA 19101 (hereinafter "Aqua PA") and collectively hereinafter referred to jointly as the "Parties" or individually as a "Party".

RECITALS

1. WHEREAS, both Aqua Resources and Aqua PA are direct or indirect subsidiaries of Aqua America, Inc., a Pennsylvania corporation (hereinafter "Aqua America"); and
2. WHEREAS, Aqua PA has been organized for and is presently engaged in the business of providing water and/or wastewater services as a public utility in the Commonwealth of Pennsylvania (hereinafter Aqua PA and any of its subsidiaries that are also engaged in the business of providing water and/or wastewater services as a public utility are collectively referred to in this Agreement as Aqua PA); and
3. WHEREAS, Aqua Resources provides various wastewater and sludge services as set forth in Appendix A hereto to water and wastewater utilities (the "Services"); and
4. WHEREAS, Aqua PA may from time to time request from Aqua Resources, and Aqua Resources may agree to provide, certain of the Services and the Parties are entering into this

Agreement to specifically define the terms by which Aqua Resources may provide such Services to Aqua PA.

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, Aqua Resources and Aqua PA agree as follows:

ARTICLE I. PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this Agreement as set forth in Article V and upon the terms and conditions hereinafter set forth, Aqua PA may request that Aqua Resources provide certain of the Services set forth in Appendix A. Aqua Resources may also provide the Services on its own or may engage or subcontract with another company or person to provide part or all of the Services on its behalf.

1.2 Aqua Resources shall employ qualified employees to provide the Services hereunder.

1.3 Aqua PA may engage or subcontract with other companies or persons to provide portions of the Services at the lower of cost or market hereunder or may perform such Services itself and is under no obligation to engage Aqua Resources to perform any of the Services.

ARTICLE II. PAYMENT FOR SERVICES

2.1 The services to be rendered under this agreement are to be rendered by Aqua Resources to Aqua PA at the lower of cost or market. In consideration for the services rendered by Aqua Resources to Aqua PA as herein provided, Aqua PA agrees to pay to Aqua Resources the charges for the Services which are at the lower of cost or market as set forth in Appendix B, or such amendments and supplements to Appendix B as the Parties may agree to.

2.2 Aqua Resources agrees that the charges for the Services performed for Aqua PA shall be at the lower of cost or market and no greater than the charges Aqua Resources charges for the same Services rendered to other Aqua Resources customers.

ARTICLE III. BILLING PROCEDURES AND BOOKS AND RECORDS

3.1 As soon as practicable after the last day of each month, Aqua Resources shall render a bill to Aqua PA for all amounts due from Aqua PA for the Services provided by Aqua Resources during the preceding month, computed pursuant to Appendix B. Such bills shall be in sufficient detail to show the charge for each service rendered. All amounts shall be paid by Aqua PA within thirty (30) days after Aqua Resource's receipt of the bill.

3.2 Aqua Resources agrees to keep its books and records available at all times for inspection by representatives of Aqua PA during normal business hours and upon reasonable advance notice.

3.3 Aqua Resources shall at any time, upon request of Aqua PA, furnish any and all information required by Aqua PA with respect to the services rendered by Aqua Resources.

ARTICLE IV. TERM OF AGREEMENT

4.1 This Agreement shall become effective as of the later of (a) the date first set forth above or (b) the date the Parties receive the last of any necessary approval of governmental regulatory agencies having jurisdiction over this agreement. This Agreement shall supersede all prior agreements, written or oral, which shall terminate on the date this Agreement becomes effective. This Agreement shall continue in full force and effect until terminated by either of the Parties hereto giving the other Party hereto thirty (30) days' prior notice in writing; provided,

however, that this Agreement shall terminate as of the date Aqua PA or Aqua Resources ceases to be an affiliate of Aqua America.

ARTICLE V. BREACH

5.1 Either Party to the Agreement may terminate this Agreement upon material breach by the other Party. The non-breaching Party shall provide written notice of such breach to the other Party by certified mail, setting forth in detail the alleged failure and/or deficiency. If such breach is not corrected by the breaching Party within thirty (30) days from receipt of written notice by certified mail, this Agreement shall thereupon terminate.

ARTICLE VI. OTHER AGREEMENTS

6.1 It is understood by Aqua PA that Aqua Resources may enter into agreements with other customers for the same or similar services. If such agreements are entered into, they must be submitted to the Pennsylvania Public Utility Commission as provided in statute and regulation as necessary. Aqua Resources will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

ARTICLE VII. INFORMATION EXCHANGE

7.1 Aqua PA shall provide such information as required by Aqua Resources for Aqua Resources to perform its obligations hereunder. Aqua Resources agrees on behalf of it and its employees and contractors that it will maintain any such information that is designated as confidential by Aqua PA as confidential and not disclose such information to third parties. Aqua Resources' obligation of confidentiality will not apply to information which (a) is or becomes available to the public other than as a result of a disclosure by Aqua Resources or its employees or

contractors, (b) was in Aqua Resources' possession and obtained on a non-confidential basis prior to its disclosure by Aqua PA, or (c) becomes available to Aqua Resources on a non-confidential basis from a person other than Aqua PA who Aqua Resources does not know or have reason to know is under an obligation of confidentiality to Aqua PA.

ARTICLE VIII. GENERAL PROVISIONS

8.1 JOINT OBLIGATIONS OF THE PARTIES. Aqua Resources and Aqua PA agree to cooperate in all matters that are the subject of this Agreement.

8.2 ARBITRATION. It is the stated purpose and goal of both Parties at all times to resolve any disputes and reach agreement by good faith negotiation between the Parties, without recourse to arbitration or other legal actions. In the event, however, that any such dispute cannot be settled through negotiation, either Party may request that the matter(s) in dispute be referred to arbitration. The demand for arbitration must be submitted to the American Arbitration Association within sixty (60) calendar days after the date of such request, in which case the arbitration shall be conducted at a mutually agreed upon location, in accordance with the rules and procedures then existing under the Commercial Arbitration rules of the American Arbitration Association, provided that notwithstanding anything to the contrary contained in such Rules the following shall apply: The arbitration board shall consist of a single arbitrator. The Parties shall endeavor to agree upon the single arbitrator. If the Parties fail to agree on a single arbitrator within twenty (20) business days, the arbitrator shall be selected by the American Arbitration Association or otherwise in accordance with such Rules. After the appointment of the arbitrator, the arbitrator shall meet as necessary for the purpose of reaching a determination in the dispute, and the decision of the arbitrator, submitted in writing, to the Parties shall be final and binding upon both Parties. Judgment upon any decision rendered by the arbitrator may be entered in any court having

jurisdiction. Each Party shall bear the expense of its own witnesses, and the expenses of the arbitrator and any general expenses of the arbitration shall be borne equally by the Parties.

8.3 FORCE MAJEURE. Neither Party will be in default or otherwise liable for any delay in or failure of its performance hereunder due to any act of God, adverse weather condition, fire, flood, riot, strike, terrorism, accident, war, governmental requirement, inability to secure materials, labor or transportation, cable cut or other cause beyond the reasonable control of the affected party.

8.4 STANDARD OF CARE. Aqua Resources shall perform its services with that degree of care, diligence and professional skill and judgment which is normally exercised by professionals in its industry. Except as otherwise expressly set forth in this Agreement, Aqua Resources makes no warranties, representations or other agreements, expressed or implied with respect to this Agreement and the services provided hereunder.

8.5 ASSIGNMENT. Neither Party may assign this Agreement without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

8.6 GOVERNING LAW. This Agreement shall be governed by and construed under the laws of the Commonwealth of Pennsylvania and the Pennsylvania Public Utility Commission.

8.7 INDEMNIFICATION:

8.7.1 To the extent allowed by law and as limited by this Agreement, Aqua Resources shall defend, indemnify and hold harmless Aqua PA, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suit and actions (including reasonable attorney's fees), for personal injury, including death, property damage or other injury, to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua Resources or its

officers, employees, agents, contractors and subcontractors in connection with the Services provided pursuant to the terms of this Agreement.

8.7.2 To the extent allowed by law and as limited by this Agreement, Aqua PA shall defend, indemnify and hold harmless Aqua Resources, its officers, directors, employees and agents from and against any and all liability, including liability to third parties, for personal injury, including death, property damage, or other actions, damages, fines, penalties, claims, demands, judgments, losses, costs, expenses, suit and actions (including reasonable attorney's fees), for personal injury, including death, property damage or other injury, to the extent caused by or arising out of negligence or wrongful or willful misconduct on the part of Aqua PA or its officers, employees, agents, contractors and subcontractors in connection with the Services provided pursuant to the terms of this Agreement.

8.7.3 Aqua Resources' and Aqua PA's entire liability to the other for any claim, loss, expense or damage under this Agreement, including any claims for indemnification, and including any claims for special, incidental, consequential, indirect or punitive damages, shall in no event exceed the amount actually paid by Aqua PA to Aqua Resources during the most recent calendar year.

8.8 SEVERABILITY. Each provision of this Agreement is severable from the whole, and if one provision is declared invalid, the other provisions shall remain in effect.

8.9 NO WAIVER. Failure by a Party to enforce any provision of this Agreement, or the waiver thereof in any instance, shall not be construed as a general waiver of rights.

8.10 NOTICES. Any notice given or made pursuant to this Agreement will be effective only if in writing and delivered in person, by messenger, by overnight delivery, or by certified mail, return receipt requested as follows:

IF TO AQUA RESOURCES, INC.
Aqua Resources, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010
Attention: President

IF TO AQUA PENNSYLVANIA, INC.
Aqua Pennsylvania, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010
Attention: President

8.11 COMPLETE AGREEMENT. The terms of this Agreement constitute the entire agreement between the Parties concerning the subject matter hereof, and this Agreement may be modified only in a writing signed by both Parties. This Agreement and the exhibits incorporated herein shall be modified and/or amended only by writing signed by both Parties and shall not be effective until filed with and approved by applicable regulatory agencies, including the Pennsylvania Public Utility Commission.

8.12 TITLES AND HEADINGS. Titles and headings to sections or paragraphs herein are inserted merely for convenience of reference and are not intended to be a part of or to affect the meaning or interpretation of this Agreement.

8.13 COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Aqua Resources and Aqua PA have caused this Agreement to be signed in their respective corporate names by their respective Presidents or Vice Presidents, as of the day and year first above written.

AQUA RESOURCES, INC

By: *Ashley M. Minton*

Title: *President*

AQUA PENNSYLVANIA, INC.

By: *Steve E. Taylor*

Title: *PRESIDENT*

APPENDIX A
Contract Services Agreement
Between
Aqua Pennsylvania, Inc.
and
Aqua Resources, Inc.

Aqua Resources provides the following services to Aqua Pennsylvania:

Wastewater sludge hauling; reseeded; digester, lagoon, filter, tank cleaning
Pit, vault & wet well cleaning
Sewer cleaning, televising & inspection; manhole inspection & repair; pump, valve, etc. maintenance & repair
Water main leak detection
Portable restroom rental
Water & wastewater treatment plant operation & maintenance
Construction <ul style="list-style-type: none"> • Pump stations • Water & wastewater treatment facilities • On-lot septic systems • Backflow device installation • Meter vault/pit installation • Sewer & water line connections
Cross Connection Control Program Management

APPENDIX B
To
Contract Services Agreement
Between
Aqua Pennsylvania, Inc. and Aqua Resources, Inc.

Aqua Resources Price Guide

Equipment	Rate*
Televising <ul style="list-style-type: none"> • Lateral push camera with operator (for 2 - 6 inch pipe and 150 feet in length) • Van with 2 man crew (minimum 8 inch pipe) 	\$185.00 for first hour, \$85.00 for each additional hour. \$170.00 per hour, minimum 4 hours
Jetting (for sewer, tank or pit cleaning) <ul style="list-style-type: none"> • Trailer with 2 man crew (minimum 2 inch pipes) • Truck with 2 man crew (based in Souderton for tank/pit cleaning) 	\$160.00 per hour, minimum 4 hours \$170.00 per hour
Standard Vacuum pumper with operator	\$125.00 per hour
High Vacuum pumper with 2 man crew	\$250.00 per hour
Dump Truck (6 wheel) with operator	\$104.00 per hour
Backhoe/Loader with operator	\$114.00 per hour
Bobcat with operator	\$114.00 per hour
Track hoe with operator	\$114.00 per hour
Right-of-way clearing with 2 man crew	\$250.00 per hour
Excavation with 4 man crew (Backhoe with operator, dump truck with operator, mechanic foreman & mechanic helper; includes mobilization/demobilization)	\$375.00 per hour; \$3,000.00 per day
Traffic control with 2 man crew (signs, cones, radios)	\$140.00 per hour
Lighted board	\$175.00 per day; \$800.00 per week

* Services with operator include travel time, minimum 4 hours, and are based on an equipment charge plus labor rate of personnel required for the equipment.

Labor Classification	Hourly Rate
Construction/Repair Foreman	\$90.00
Mechanic Foreman	\$90.00
Master Plumber	\$90.00
Mechanic	\$85.00
Mechanic Helper	\$80.00
Electrician	\$90.00
Electrician Apprentice/Helper	\$85.00
Laborer	\$65.00
Confined Space Entry (3 man crew)	\$260.00

Overtime rate (other than weekdays 7:30 AM – 4:30 PM)
Emergency call-out rate (night, weekend, holiday)
Required materials

1.5 times the above rates
\$125.00 plus the overtime rate
Cost + 20%

Cross Connection Control Management

\$14.05 per customer connection

Company 9200 & 9210 Annual Billings
 Calendar Year 2023
 Aqua Pennsylvania

Service & Sundry Category	January	February	March	April	May	June	July	August	September	October	November	December	Total
Accounting & Financial	267,284	189,757	279,086	301,945	304,629	298,656	237,422	247,909	213,036	342,001	216,217	330,882	3,228,824
Administration	619,977	612,954	700,692	603,877	656,275	605,159	589,930	609,623	594,531	656,780	587,966	1,429,547	8,267,310
Communications	75,375	8,710	74,948	32,350	90,140	83,413	44,195	51,539	37,494	34,872	20,046	72,604	625,686
Environmental Compliance	28,126	12,085	19,462	20,836	20,873	21,617	10,213	14,289	12,296	14,242	12,202	19,812	206,053
Engineering	22,480	14,368	18,502	13,150	28,785	43,007	31,545	20,291	51,247	31,235	46,590	78,547	399,747
Fleet	13,340	14,002	16,124	12,851	14,034	15,952	11,075	13,873	9,817	18,312	16,221	32,792	188,393
Human Resources	222,281	91,038	216,448	230,534	127,464	214,404	162,172	227,424	139,222	193,776	294,829	345,404	2,464,996
Information Services	489,008	379,290	516,046	446,346	486,983	386,925	425,795	449,063	442,387	514,485	405,470	666,719	5,608,519
Legal	82,166	59,905	82,890	48,746	92,071	65,958	50,542	49,651	52,068	68,417	95,699	126,420	874,534
Purchasing	14,493	14,764	17,281	14,515	16,699	14,904	15,615	17,402	14,477	15,927	15,135	14,208	185,420
Shareholder	27,606	9,891	195,793	39,816	18,219	250,557	19,553	30,834	52,846	48,563	24,246	130,559	848,481
Aqua Customer Operations	494,456	471,057	496,989	463,546	523,335	484,712	474,405	555,609	506,981	527,455	538,873	521,129	6,058,548
Total	2,356,592	1,877,821	2,634,261	2,228,511	2,379,506	2,485,264	2,072,462	2,287,507	2,126,403	2,466,065	2,273,495	3,768,621	28,956,509

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE7. Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. Explain the method of calculating monthly or annual payments. If allocated from the parent company, provide the method of allocation.

A. The Company leases certain types of equipment. Copies of the lease agreements are not included herein. However, they are available for inspection at the Company's main office.

The method for calculation of monthly payments is fixed by contract. No leasing costs are allocated from the parent company.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

- OE8. Submit detailed calculations (or best estimates) of the cost resulting from storm damage.
- A. The Company incurred no costs resulting from storm damage during the historic test year.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE9. Submit details of expenditures for advertising (national, institutional and local media). Provide a schedule of advertising expense by media categories for the historic test year and the prior two comparable years with respect to:

- a. Public health and safety.
- b. Conservation of energy.
- c. Explanation of billing practices, rates, rules and regulations.
- d. Provision of factual and objective data programs in educational institutions.
- e. Other advertising programs.
- f. Total advertising expense.

A.

FOR THE TWELVE MONTHS ENDED

	12/31/2021	12/31/2022	12/31/2023
<u>Water</u>			
a. Public Health and Safety	\$ 279,828	\$ 224,946	\$ 242,361
b. Conservation of energy	\$ -	\$ -	\$ -
c. Explanation of billing practices, rates, rules and regulations	\$ -	\$ -	\$ -
b. Provision of Factual and Objective Data Programs	\$ -	\$ -	\$ -
e. Other Advertising Programs	\$ 32,173	\$ 5,920	\$ 43,990
f. Total	\$ 312,000	\$ 230,866	\$ 286,351
 <u>Wastewater</u>			
a. Public Health and Safety	\$ -	\$ -	\$ -
b. Conservation of energy	\$ -	\$ -	\$ -
c. Explanation of billing practices, rates, rules and regulations	\$ -	\$ -	\$ -
b. Provision of Factual and Objective Data Programs	\$ -	\$ -	\$ -
e. Other Advertising Programs	\$ -	\$ 1,686	\$ -
f. Total	\$ -	\$ 1,686	\$ -

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

- OE10. Prepare a detailed schedule for the historic test year showing types of social and service organization memberships paid for by the company and the cost thereof.
- A. Please see the Company's response to OE24.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE11. Submit a schedule showing a breakdown by the expenditures associated with outside services employed, regulatory commission expenses, showing expenses relating to rate cases separately, and miscellaneous general expenses, for the historic test year and prior 2 comparable years.

A. Please see the Company's response to OE1 for a breakdown of expenses and below for Regulatory Commission Expense - Assessment Fees.

FOR THE TWELVE MONTHS ENDED

	12/31/2021	12/31/2022	12/31/2023
<u>Water</u>			
PA Public Utility Commission Fees	\$ 2,107,855	\$ 2,247,371	\$ 2,281,058
Office of the Consumer Advocate Fees	\$ 728,216	\$ 708,351	\$ 798,140
Small Business Association Fees	\$ 116,961	\$ 148,777	\$ 148,033
Damage Prevention Committee	\$ 25,649	\$ 33,096	\$ 13,700
Total	<u>\$ 2,978,681</u>	<u>\$ 3,137,595</u>	<u>\$ 3,240,931</u>

	12/31/2021	12/31/2022	12/31/2023
<u>Wastewater</u>			
PA Public Utility Commission Fees	\$ 122,352	\$ 161,246	\$ 215,760
Office of the Consumer Advocate Fees	\$ 42,006	\$ 50,496	\$ 77,892
Small Business Association Fees	\$ 7,074	\$ 10,266	\$ 14,250
Damage Prevention Committee	\$ 1,614	\$ 2,346	\$ 1,050
Total	<u>\$ 173,046</u>	<u>\$ 224,354</u>	<u>\$ 308,952</u>

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE12. Submit details of information covering research and development expenditures, by project, within the company and note forecasted company programs.

A. Most of the Company's research activities are conducted under the direction of the Laboratory Manager.

Aqua Pennsylvania's central laboratory explores analytical methods and evaluates new products, technology, and data from pilot studies of promising treatment processes. Staff participate in projects undertaken by the Water Research Foundation (WaterRF). They review published research and proposed regulations and legislation to keep ahead of regulations and to apply cost-effective technologies to source water and treatment issues.

The laboratory is equipped gas chromatograph (GC) and gas chromatograph/mass spectrometer (GC/MS) instruments for analysis of trace organic contaminants in raw and treated water. Implementation of Solid Phase Microextraction (SPME) analysis of part-per-trillion levels of taste and odor compounds increased productivity for these analyses almost three-fold over previous methods. The laboratory also uses a state-of-the-art liquid chromatograph/mass spectrophotometer to monitor for future contaminants under consideration by EPA. EPA requires Aqua to monitor for unregulated contaminants in advance of rulemaking via the Unregulated Contaminant Monitoring Rule. This equipment allows us to monitor for PFOA and PFOS chemicals which were regulated by PADEP in 2023 and EPA in 2024. This has allowed detailed investigation of source water conditions and treatment processes with quick sample turnaround and to take legal action against the polluters.

This monitoring work evaluates distribution system water quality, helping the company prioritize capital investments in distribution system infrastructure improvements to meet current and future proposed regulations. This includes monitoring for implementation the upcoming Revised Lead and Copper Rule, the proposed Lead and Copper Rule Improvements, and Unregulated Contaminant Monitoring Rule 5 in 2023 through 2025. We have participated in research projects to better understand testing methods for Legionella in drinking water. The past several years a PA legislator has proposed legislation requiring Legionella testing in drinking water statewide.

The Company is a subscriber to WaterRF and supports research in many areas through subscription fees.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE13. Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the historic test year.

A. Please see the attached.

Aqua Pennsylvania, Inc.
2024 Rate Case
Minimum Filing Requirements: OE-13

Charitable and Civic Contributions

Date	Charitable Organization	Primary Giving Category	Amt Disbursed
1/4/2023	Williamson College of the Trades	Education (ED)	\$ 7,500.00
1/4/2023	Norristown Islamic Society	Community, Economic Growth/Development (C, EG/D)	\$ 500.00
1/4/2023	Ann's Heart	Health and Human Service (H/HS)	\$ 500.00
1/4/2023	Water for People	Health and Human Service (H/HS)	\$ 500.00
1/4/2023	Arc Alliance, The	Health and Human Service (H/HS)	\$ 500.00
1/4/2023	Main Line Animal Rescue	Community, Economic Growth/Development (C, EG/D)	\$ 100.00
1/13/2023	Bonner Baseball	Education (ED)	\$ 10,000.00
1/30/2023	Franklin Institute, The	Education (ED)	\$ 25,000.00
1/30/2023	Franklin Institute, The	Education (ED)	\$ 25,000.00
1/30/2023	Walnut Street Theatre	Community, Economic Growth/Development (C, EG/D)	\$ 15,000.00
1/30/2023	Encore Series, Inc.	Community, Economic Growth/Development (C, EG/D)	\$ 10,000.00
1/30/2023	Chester County Historical Society	Education (ED)	\$ 10,000.00
1/30/2023	Cradles to Crayons	Health and Human Service (H/HS)	\$ 10,000.00
1/30/2023	American Red Cross	Health and Human Service (H/HS)	\$ 10,000.00
1/30/2023	Union League Legacy Foundation, The	Education (ED)	\$ 2,575.00
2/9/2023	Cobbs Creek Restoration and Community Founda	Community, Economic Growth/Development (C, EG/D)	\$ 1,000,000.00
2/9/2023	WXPN	Diversity and Inclusion (D/I)	\$ 10,000.00
2/9/2023	Horizons at The Episcopal Academy	Education (ED)	\$ 10,000.00
2/9/2023	Natural Lands	Environment	\$ 10,000.00
2/9/2023	Congreso de Latinos Unidos	Diversity and Inclusion (D/I)	\$ 5,500.00
2/9/2023	Laurel House	Health and Human Service (H/HS)	\$ 5,000.00
2/9/2023	Keystone Human Services	Health and Human Service (H/HS)	\$ 3,000.00
2/9/2023	Veterans Multi-Service Center	Health and Human Service (H/HS)	\$ 2,000.00
2/9/2023	Athens Township Volunteer Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Bristol Consolidated Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Bristol Fire Co Station 51	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Bryn Mawr Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Glenside Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Goshen Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Honesdale Fire Department	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	King of Prussia Volunteer Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	New Hanover Township Volunteer Fire & Rescue	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Parkland Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Rocky Run Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Rose Tree Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Sandy Township Fire Department	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Shamokin Bureau of Fire	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Sharon Fire Department	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Springfield Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Valley Forge Fire Co.	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	West Bradford Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	White Haven Fire Department	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Willow Grove Fire Company	Emergency Services (EMS)	\$ 1,000.00
2/9/2023	Friends of Heinz Refuge	Environment	\$ 1,000.00
2/9/2023	White Haven Area Community Library	Education (ED)	\$ 500.00
2/15/2023	West Chester University Foundation	Education (ED)	\$ 2,000.00
3/6/2023	Roman Catholic High School	Community, Economic Growth/Development (C, EG/D)	\$ 5,000.00
3/10/2023	Pennsylvania Horticultural Society	Environment	\$ 75,000.00
3/10/2023	Villanova University	Health and Human Service (H/HS)	\$ 30,000.00
3/10/2023	Chester-Ridley-Crum Watersheds Association	Environment	\$ 18,000.00
3/10/2023	Perkiomen Watershed Conservancy	Environment	\$ 7,500.00
3/10/2023	City Year Philadelphia	Education (ED)	\$ 5,000.00
3/10/2023	Salvation Army of Philadelphia	Health and Human Service (H/HS)	\$ 5,000.00
3/10/2023	Leukemia & Lymphoma Society	Health and Human Service (H/HS)	\$ 2,500.00
3/10/2023	Perkiomen Valley Trout Unlimited	Environment	\$ 2,436.00
3/10/2023	Brandywine Red Clay Alliance	Environment	\$ 2,000.00
3/10/2023	Darby Creek Valley Association	Environment	\$ 1,500.00
3/10/2023	Lacawac Sanctuary & Field Station	Environment	\$ 1,000.00
3/10/2023	Friends of Green Lane Park	Environment	\$ 1,000.00
3/10/2023	Minority Health Center	Health and Human Service (H/HS)	\$ 500.00
3/10/2023	Open Link, The	Health and Human Service (H/HS)	\$ 250.00

Date	Charitable Organization	Primary Giving Category	Amt Disbursed
3/27/2023	Boy Scouts of America, Washington Crossing Co	Education (ED)	\$ 5,000.00
3/27/2023	Angel Flight East	Health and Human Service (H/HS)	\$ 2,500.00
3/27/2023	Citizens Crime Commission	Emergency Services (EMS)	\$ 2,200.00
3/27/2023	Delaware County Transportation Mgt Assoc	Community, Economic Growth/Development (C, EG/D)	\$ 1,500.00
3/27/2023	Wissahickon Trails	Environment	\$ 1,250.00
3/27/2023	Main Line Meals on Wheels	Health and Human Service (H/HS)	\$ 1,000.00
3/27/2023	Greater Glenside Patriotic Association	Community, Economic Growth/Development (C, EG/D)	\$ 1,000.00
3/27/2023	Kelly Music For Life	Community, Economic Growth/Development (C, EG/D)	\$ 1,000.00
3/27/2023	West Chester University Foundation	Education (ED)	\$ 700.00
4/5/2023	TREASURER OF LOWER MERION TWP (Bryn M	Community, Economic Growth/Development (C, EG/D)	\$ 1,000.00
4/6/2023	World Affairs Council of Philadelphia	Education (ED)	\$ 5,500.00
4/6/2023	Michael G. Fitzpatrick Foundation	Education (ED)	\$ 5,000.00
4/6/2023	Water Center at the University of Pennsylvania, T	Education (ED)	\$ 5,000.00
4/6/2023	Riverbend Environmental Educational Center	Environment	\$ 3,000.00
4/6/2023	Main Line School Night	Diversity and Inclusion (D/I)	\$ 2,500.00
4/6/2023	Junior Achievement of Southeastern Pennsylvania	Education (ED)	\$ 155.00
4/6/2023	LaSalle University	Education (ED)	\$ 100.00
4/8/2023	Forum Philly	Diversity and Inclusion (D/I)	\$ 2,500.00
4/24/2023	Riddle HealthCare Foundation	Health and Human Service (H/HS)	\$ 20,000.00
4/24/2023	Bryn Mawr Hospital Foundation, The	Health and Human Service (H/HS)	\$ 7,500.00
4/24/2023	Shenango River Watchers	Environment	\$ 5,000.00
4/24/2023	Junior Achievement of Southeastern Pennsylvania	Education (ED)	\$ 4,000.00
4/24/2023	French & Pickering Creeks Conservation Trust Inc	Environment	\$ 3,000.00
4/24/2023	Community Food Warehouse	Health and Human Service (H/HS)	\$ 2,500.00
4/24/2023	Devereux PA	Health and Human Service (H/HS)	\$ 2,000.00
4/24/2023	Senior Community Services	Health and Human Service (H/HS)	\$ 1,500.00
4/24/2023	Family Support Line	Health and Human Service (H/HS)	\$ 1,500.00
4/24/2023	Tookany/Tacony-Frankford Watershed Partnershi	Environment	\$ 1,000.00
4/24/2023	Mitzvah Circle Foundation	Health and Human Service (H/HS)	\$ 1,000.00
4/24/2023	Friends of the Wissahickon	Environment	\$ 1,000.00
4/24/2023	Foundation for Catholic Education	Education (ED)	\$ 750.00
5/11/2023	Bucks County Historical Society, The	Community, Economic Growth/Development (C, EG/D)	\$ 5,000.00
5/11/2023	Valley Youth House	Health and Human Service (H/HS)	\$ 5,000.00
5/11/2023	LuLu Shriners Charity Golf	Health and Human Service (H/HS)	\$ 4,000.00
5/11/2023	Amistad Law Project	Diversity and Inclusion (D/I)	\$ 2,500.00
5/11/2023	SuperKIDS of Montgomery County, Inc.	Health and Human Service (H/HS)	\$ 1,025.00
5/11/2023	Bryn Mawr Beautiful Foundation	Community, Economic Growth/Development (C, EG/D)	\$ 1,000.00
5/11/2023	Gilbertsville Fire and Rescue Company	Emergency Services (EMS)	\$ 1,000.00
5/11/2023	Welcome Project PA, The	Diversity and Inclusion (D/I)	\$ 1,000.00
5/11/2023	Narberth Ambulance	Emergency Services (EMS)	\$ 1,000.00
5/11/2023	Norristown Islamic Society	Diversity and Inclusion (D/I)	\$ 500.00
5/22/2023	American Cancer Society-Philadelphia-19103	Health and Human Service (H/HS)	\$ 2,500.00
5/30/2023	Media Arts Council	Community, Economic Growth/Development (C, EG/D)	\$ 3,000.00
6/9/2023	Penn-Northwest Development Corporation	Community, Economic Growth/Development (C, EG/D)	\$ 3,000.00
6/9/2023	Tredyffrin Township Library Foundation	Education (ED)	\$ 3,000.00
6/9/2023	Independence Historical Trust	Community, Economic Growth/Development (C, EG/D)	\$ 2,500.00
6/9/2023	Chester County Historical Society	Diversity and Inclusion (D/I)	\$ 2,500.00
6/9/2023	Rockledge Volunteer Fire Company #1	Emergency Services (EMS)	\$ 1,000.00
6/9/2023	American Water Works Association- PA Section	Health and Human Service (H/HS)	\$ 750.00
6/9/2023	Habitat for Humanity	Health and Human Service (H/HS)	\$ 150.00
6/9/2023	STEM Academy Home & School Association	Education (ED)	\$ 50.00
6/27/2023	Philadelphia Zoo, The	Environment	\$ 150,000.00
6/27/2023	Share Food Program	Health and Human Service (H/HS)	\$ 150,000.00
6/27/2023	Main Line Chamber Foundation	Community, Economic Growth/Development (C, EG/D)	\$ 12,500.00
6/27/2023	Cradle of Liberty, BSA	Education (ED)	\$ 5,550.00
6/27/2023	Chester County Fund for Women and Girls	Diversity and Inclusion (D/I)	\$ 5,000.00
6/27/2023	Bucks County Housing Group	Health and Human Service (H/HS)	\$ 5,000.00
6/27/2023	St. Norbert School	Education (ED)	\$ 3,000.00
6/27/2023	Fostering Hope	Health and Human Service (H/HS)	\$ 2,000.00
6/27/2023	One House at a Time	Health and Human Service (H/HS)	\$ 2,000.00
6/27/2023	Firemen's Golf Fundraiser	Emergency Services (EMS)	\$ 300.00
7/11/2023	Partnership for the Delaware Estuary, Inc.	Environment	\$ 2,500.00
7/11/2023	Pennsylvania Environmental Council	Environment	\$ 2,000.00
7/11/2023	Schuylkill River Heritage Center	Community, Economic Growth/Development (C, EG/D)	\$ 1,000.00
7/11/2023	Community Food Warehouse	Health and Human Service (H/HS)	\$ 1,000.00
8/1/2023	Partnership for the Delaware Estuary, Inc.	Environment	\$ 20,000.00
8/1/2023	YMCA of Bucks and Hunterdon Counties	Health and Human Service (H/HS)	\$ 3,500.00
8/1/2023	Water Resources Assoc. of the Delaware River B	Environment	\$ 3,000.00
8/1/2023	Fred's Footsteps	Health and Human Service (H/HS)	\$ 2,750.00
8/1/2023	Main Line Art Center	Community, Economic Growth/Development (C, EG/D)	\$ 1,500.00

Date	Charitable Organization	Primary Giving Category	Amt Disbursed
8/1/2023	Global Water Alliance	Health and Human Service (H/HS)	\$ 1,000.00
8/1/2023	Elmwood Park Zoo	Environment	\$ 500.00
8/1/2023	White Haven Lions Club Foundation	Community, Economic Growth/Development (C, EG/D)	\$ 200.00
8/30/2023	Perkiomen Valley Trout Unlimited	Environment	\$ 45,000.00
8/30/2023	Berks Nature	Environment	\$ 30,000.00
8/30/2023	Wissahickon Trails	Environment	\$ 1,250.00
8/30/2023	Delaware County Veterans Memorial Association	Community, Economic Growth/Development (C, EG/D)	\$ 1,000.00
8/30/2023	Berks Nature	Environment	\$ 250.00
9/6/2023	Friends of the Tower Theater District	Community, Economic Growth/Development (C, EG/D)	\$ 2,500.00
9/12/2023	Unite for HER	Health and Human Service (H/HS)	\$ 2,500.00
9/12/2023	March of Dimes	Health and Human Service (H/HS)	\$ 2,500.00
9/12/2023	Kamp for Kids Corporation	Health and Human Service (H/HS)	\$ 1,000.00
10/2/2023	Curtain Call Collective	Community, Economic Growth/Development (C, EG/D)	\$ 100,000.00
10/12/2023	World Trade Center of Greater Philadelphia	Community, Economic Growth/Development (C, EG/D)	\$ 2,500.00
10/12/2023	Run for Heroes, Inc.	Emergency Services (EMS)	\$ 2,500.00
10/12/2023	Pan American Association of Philadelphia	Community, Economic Growth/Development (C, EG/D)	\$ 1,750.00
10/12/2023	Brandywine Red Clay Alliance	Environment	\$ 1,200.00
10/12/2023	Asian American Chamber of Commerce of Greater Philadelphia	Diversity and Inclusion (D/I)	\$ 1,000.00
10/23/2023	Essential Initiatives Inc.	Community, Economic Growth/Development (C, EG/D)	\$ 100,000.00
10/23/2023	DCCC Educational Foundation	Education (ED)	\$ 25,000.00
10/23/2023	Pennsylvania Environmental Council	Environment	\$ 23,700.00
10/23/2023	Riverbend Environmental Educational Center	Education (ED)	\$ 12,000.00
10/23/2023	Chester County Food Bank	Health and Human Service (H/HS)	\$ 10,000.00
10/23/2023	Magee Rehabilitation Foundation	Health and Human Service (H/HS)	\$ 7,500.00
10/23/2023	Kennett Symphony	Community, Economic Growth/Development (C, EG/D)	\$ 2,500.00
10/23/2023	Central Susquehanna Opportunities, Inc.	Health and Human Service (H/HS)	\$ 2,000.00
10/23/2023	Wayne County Community Foundation	Health and Human Service (H/HS)	\$ 1,000.00
10/23/2023	Youth Mentoring Partnership	Education (ED)	\$ 1,000.00
10/23/2023	Devereux PA	Health and Human Service (H/HS)	\$ 500.00
10/23/2023	Jenkins Arboretum	Community, Economic Growth/Development (C, EG/D)	\$ 500.00
10/23/2023	Providence Animal Center	Community, Economic Growth/Development (C, EG/D)	\$ 500.00
10/31/2023	Franklin Square Capital Partners Foundation	Health and Human Service (H/HS)	\$ 1,000.00
11/10/2023	WAYNE COUNTY COMMUNITY FOUNDATION	Health and Human Service (H/HS)	\$ 1,290.29
11/10/2023	NEUMANN UNIVERSITY	Education (ED)	\$ 830.91
11/10/2023	CHILDREN AND ADULT DISABILITY (CADES)	Health and Human Service (H/HS)	\$ 770.67
11/10/2023	STEPHEN SILLER TUNNEL TO TOWERS FOUNDATION	Community, Economic Growth/Development (C, EG/D)	\$ 734.02
11/10/2023	ST ANASTASIA SCHOOL BLDG EXPANSION FUND	Education (ED)	\$ 656.38
11/10/2023	ELLIOTT ACRES THERAPY RIDING	Health and Human Service (H/HS)	\$ 649.45
11/10/2023	RIDLEY EDUCATIONAL FOUNDATION	Education (ED)	\$ 388.47
11/10/2023	CHOP	Health and Human Service (H/HS)	\$ 320.19
11/10/2023	Grays Ferry Community Council	Community, Economic Growth/Development (C, EG/D)	\$ 287.88
11/10/2023	AMERICAN RED CROSS	Health and Human Service (H/HS)	\$ 221.34
11/10/2023	COUNTRY DAY SCHOOL OF THE SACRED HEART	Education (ED)	\$ 114.66
11/10/2023	CHOP	Health and Human Service (H/HS)	\$ 104.00
11/10/2023	CARE LINK	Health and Human Service (H/HS)	\$ 95.00
11/10/2023	CHOP	Health and Human Service (H/HS)	\$ 52.00
11/10/2023	ST THOMAS OF VILLANOVA PARISH	Community, Economic Growth/Development (C, EG/D)	\$ 48.00
11/10/2023	SPECIAL OLYMPICS OF DE/NEWARK	Education (ED)	\$ 40.00
11/10/2023	URBAN LEAGUE OF PHILADELPHIA	Community, Economic Growth/Development (C, EG/D)	\$ 37.50
11/10/2023	OUR LADY OF PEACE, CYO	Community, Economic Growth/Development (C, EG/D)	\$ 33.00
11/10/2023	FIRST BAPTIST CHURCH	Community, Economic Growth/Development (C, EG/D)	\$ 30.00
11/10/2023	JEWISH FEDERATION OF GREATER PHILA.	Community, Economic Growth/Development (C, EG/D)	\$ 22.00
11/10/2023	AMERICAN CANCER SOCIETY	Health and Human Service (H/HS)	\$ 20.00
11/10/2023	CALVARY LUTHERAN CHURCH	Community, Economic Growth/Development (C, EG/D)	\$ 8.00
11/13/2023	YMCA - Greater Philadelphia	Education (ED)	\$ 5,000.00
11/13/2023	White Haven United Methodist Church	Health and Human Service (H/HS)	\$ 1,000.00
11/13/2023	Kennett Fire Company	Emergency Services (EMS)	\$ 200.00
11/13/2023	Brandywine Valley SPCA	Community, Economic Growth/Development (C, EG/D)	\$ 100.00
11/30/2023	Philadelphia Soccer 2026	Community, Economic Growth/Development (C, EG/D)	\$ 50,000.00
11/30/2023	Great Valley Community Organization	Health and Human Service (H/HS)	\$ 5,000.00
11/30/2023	Mitzvah Circle Foundation	Health and Human Service (H/HS)	\$ 1,000.00
11/30/2023	Partnership for the Delaware Estuary, Inc.	Environment	\$ 500.00
11/30/2023	Arc Alliance, The	Health and Human Service (H/HS)	\$ 500.00
12/21/2023	Breathing Room Foundation	Health and Human Service (H/HS)	\$ 1,000.00
12/21/2023	Bringing Hope Home	Health and Human Service (H/HS)	\$ 1,000.00
12/21/2023	Domestic Violence Center of Chester County	Health and Human Service (H/HS)	\$ 1,000.00
12/21/2023	Ann's Heart	Health and Human Service (H/HS)	\$ 500.00
12/31/2023	BLOCS Scholarship LLC	Education (ED)	\$ 56,500.00
12/31/2023	Catholic Education 20, LLC	Education (ED)	\$ 18,500.00
Total Contributions			\$2,389,994.76

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

- OE14. Provide the two most recent actuarial studies for both pension expense and postretirement benefits other than pensions (OPEBs).
- A. The Company is providing to the Commission, the two most recent actuarial studies for both pension expense and OPEBs. The actuarial studies are proprietary and confidential. Accordingly, the Company is providing the actuarial studies in sealed envelopes that are marked "CONFIDENTIAL AND PROPRIETARY." The Company hereby requests that the contents of such envelopes be maintained CONFIDENTIAL by the Commission; that the Commission's Secretary place such material in NON-PUBLIC FOLDERS; and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. The Company understands that, pursuant to 52 Pa. Code Section 5.423(b), the material provided in the sealed envelopes will not be disclosed pending the issuance of an order or other action by the Commission on the Company's request. The Company will, however, provide this information to a party to this proceeding pursuant to the execution of a suitable confidentiality agreement.
- a) See attached Actuarial Reports dated March 2023 and April 2024 for pension expense.
- b) See attached Actuarial Reports dated March 2023 and April 2024 for OPEB expense.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE15. Identify the total pension expense under statement of accounting standards (SFAS 87) for the historic test year and the portion charged to operation and maintenance (O & M). Include an analysis showing the contribution to the pension plan and the amount deferred or expensed for each of the past 2 years and the historic test year. Also provide any estimates for the future year.

A. Please see the Company's response to OE14 for the SFAS 87 pension expense amounts. Please refer to Schedule C-8.2 in Exhibit 1-A for the pension expense charged to O&M for the historic test year and estimated for the future test year and fully projected future test year.

FOR THE TWELVE MONTHS ENDED

	12/31/2021	12/31/2022
Pension Expense *	\$ 12,000,000	\$ 12,000,000
*Gross		

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

- OE16. Provide an analysis of OPEBs showing the accrual amount under SFAS 106 and the pay-as-you-go expense.
- A. Please refer to Schedule C-8.3 of Exhibit 1-A and the Company's response to OE14.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE17. Reconcile the historic and future test year SFAS No. 106 expense levels with the amount identified in the actuarial report.

A. Please refer to Schedule C-8.3 of Exhibit 1-A.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

- OE18. Identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.
- A. Please refer to Exhibit 1-A for projected expense claims and projected future funding contributions. Contributions are typically made in the December each year.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE19. Explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of costs which are eligible for tax preferred funding.

A. The Company maintains Voluntary Employee Beneficiary Association plans ("VEBA"), which provide benefits for its union employees and its non-union employees.

The Internal Revenue Service has made a determination that the VEBA plans meet the requirements of Section 501(c) 9 of the Internal Revenue Code and are generally exempt from federal or state taxes. The income from the VEBA plans is not included in the Company's taxable income.

Each year, the Company's actuary determines the Company's maximum tax-deductible funding limitations for the plans based on claim cost assumptions and asset values. The Company contributes to the VEBA plans based on either the lower of the maximum tax-deductible contribution or the OPEB expense recognized in the calendar year.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE20. State whether the company is studying or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons. If yes, provide the study and explain the anticipated change.

A. There are no plan changes anticipated at this time.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

- OE21. State whether the historic test year expenses reflect any accruals for postemployment benefits under SFAS 112. If yes, provide complete details including supporting documentation, assumptions, and funding mechanisms.
- A. The historic test year expenses do not reflect any accruals for postretirement benefits under SFAS 112.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE22. Provide a copy of all incentive compensation and bonus plans and provide the level of related bonus payments included in the cost of service. Provide information for the preceding 2 years and any changes since the last rate case.

A. The Incentive Compensation Plan will be provided upon request and forwarded under a Confidentiality Agreement.

Incentive Compensation Payments:

Twelve Months Ended		
12/31/2021	\$	2,157,402
12/31/2022	\$	2,485,206
12/31/2023	\$	1,979,062

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE23. Provide the most recent insurance premiums for each type of insurance coverage, both employee benefit and those purchased for the company, reflected in the company's filing. If available, provide estimated premiums for the subsequent calendar year.

A. Please refer to Schedule C-8.1 of Exhibit 1-A for Employee Benefit Insurance Coverage.

For Insurance Coverage purchased for the Company, including general liability, workers comp, transportation, and other, please refer to Schedule C-4.6 of Exhibit 1-A and 1-B for water and Schedule C-4.6 of Exhibits 1-C through 1-E for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE24. Provide the level of payments made to industry organizations included in the cost of service along with a description of each payee organization.

A.

	FOR THE TWELVE MONTHS ENDED 12/31/2023	ELIMINATED AMOUNT
<u>Water</u>		
Industry		
AWWA	\$ 101,823	\$ -
NAWC	\$ 450,944	\$ 43,494
Service/Social		
Chamber of Commerce	\$ 266,662	\$ -
Other	\$ 90,604	\$ -
Total	\$ 910,033	\$ 43,494
 <u>Wastewater</u>		
Service/Social		
Other	\$ 317	\$ -
Total	\$ 317	\$ -

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE25. If the company has included any costs associated with canceled construction projects or obsolete inventory in requested rates, separately identify the items, provide the related amounts and explain the reason for the cancellation or obsolescence.

A. No costs associated with cancelled construction projects have been included in the Company's cost of service.

The historic test year expenses reflect (\$53,798) in obsolete inventory. This expense is consistent with the policy derived from the recommendation from the most recent Management Efficiency Audit by the PUC.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE26. Explain how the company accounts for vacation pay for book and ratemaking purposes.

A. The Company maintains both an asset and liability account for vacation pay. The net effect for book purposes equals zero. The Company has made no claim for vacation pay for ratemaking purposes since a full year of salaries and wages for each employee has been included in the Company's claim.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE27. Indicate whether any employee positions have been eliminated since the commencement of the historic test year or are expected to be eliminated during the future test year.

A. The Company has not eliminated any positions since the commencement of the historic test year. The Company does not expect to eliminate any positions during the future test year, but does expect to eliminate two positions in the fully projected future test year.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

C. Operating Expenses

OE28. Furnish the name of each supplier, gallonage and expense for water purchased as recorded in Water Purchased for Resale-Account 706 for the historic test year and two preceding years.

A. Please refer to Schedule C-7.1.i of Exhibit 1-A for water.

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

TABLE OF CONTENTS TO MINIMUM FILING REQUIREMENTS

D. TAXES

MFR	Description
TX1	PA Tax Return
TX2	Out Of State Tax
TX3	Income Tax Refunds
TX4	Deferred Income Tax
TX5	Investment Tax Credit
TX6	Taxable Income Adjustments
TX7	Taxable Income Calculation
TX8	Prepaid & Deferred Taxes
TX9	Cost Of Removal
TX10	Accelerated Depreciation
TX11	Carryovers
TX12	Taxes Accrued
TX13	Consolidated Tax Returns
TX14	3 Year Returns
TX15	Tax Other Than Income
TX16	Deferred Taxes
TX17	Test Year Taxes
TX18	Debt Interest

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX1. Provide a copy of the latest Pennsylvania Corporate Tax report and the latest Pennsylvania Corporate Tax settlement.

A.

Please see the attached Pennsylvania Corporate Net Income Tax Returns for the year ending December 31, 2022 for Aqua Pennsylvania, Inc., Honesdale Consolidated Water Company, and Aqua Pennsylvania Wastewater, Inc and Statement of Account for Aqua Pennsylvania.

**PA Corporate Net Income Tax Declaration
for a State e-file Report**

2022

For calendar year 2022 or tax year beginning, 01/01 2022, ending, 12/31 20 22.

FEDERAL EMPLOYER
IDENTIFICATION NUMBER (FEIN)
23-1999647

Name of Corporation

AQUA PENNSYLVANIA WASTEWATER, INC.

Address 762 W LANCASTER AVE	City BRYN MAWR	State PA	ZIP Code 19010-348	Revenue ID Number 1000644734
---------------------------------------	--------------------------	--------------------	------------------------------	--

SECTION I TAX REPORT INFORMATION (Whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section C, Line 1)	1.	-5,672,035.
2. PA Taxable Income or Loss (From RCT-101, Section C, Line 12)	2.	-5,765,703.
3. PA Corporate Net Income Tax Due (From RCT-101, Section C, Line 20)	3.	-189,009.

SECTION II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

- 4a. I consent that the corporation's refund check may be mailed directly to the address provided on RCT-101.
- 4b. I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.
- 4c. I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2022 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. **To revoke a payment, I must contact my financial institution account indicated in the tax preparation software for payment of the corporation state taxes.**

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2022 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct and complete. I consent to my ERO and/or transmitter sending the corporation's report and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter, through the IRS, an acknowledgment of receipt of transmission, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

SIGN HERE ▶	Signature of Officer	Date	Title	Social Security number
	Address 762 W LANCASTER AVE	City BRYN MAWR	State PA	ZIP Code 19010-348

SECTION III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453 C are true, correct and complete to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of forms 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

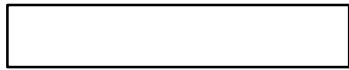
ERO's USE ONLY ▶	ERO's Signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00850240
	Firm's name (or yours if self-employed), address and ZIP code GLOBAL TAX MANAGEMENT, INC. 656 E. SWEDSFORD RD, STE 200 WAYNE, PA 19087	Telephone Number 484-395-4000	EIN 23-2817942		

Under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY ▶	Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P01468313
	Firm's name (or yours if self-employed), address and ZIP code PWC US TAX LLP 2001 MARKET ST, STE1800 PHILADELPHIA PA 19103	Telephone Number		

Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.



DEPARTMENT USE ONLY

RCT-101 07-22 PAGE 1 OF 4
PA CORPORATE NET INCOME TAX REPORT 2022

STEP A:

Tax Year Beginning 01012022 Tax Year Ending 12312022

STEP B:

Economic Nexus N
Revenue ID 1000644734
Federal EIN 23-1999647 Parent Corporation EIN 231702594
NAICS code 221300
Corporation Name AQUA PENNSYLVANIA WASTEWATER, INC.
Address Line 1 762 W LANCASTER AVE
Address Line 2
City BRYN MAWR
State PA
ZIP 19010-348
Province
Country Code
Foreign Postal Code
Address Change N

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

STEP C:

N Initial Report N S Corp filing as C Corp
N Final Report (must include REV-861 and REV-181, where applicable) N KOZ/SDA CREDIT
N Amended Report N Royalty/Related Interest Add-Back (Act 52 of 2013)
N File Period Change N S Corp Taxable Built-in Gains
N Change Fed Group N Section 381/382/Merger NOLs
N 52-53 Week Filer N Alternative Apportionment
N Claiming P.L. 86-272 Protection

SECTION A: GENERAL INFORMATION QUESTIONNAIRE

- 1. State of Incorporation: PA
- 2. Date of Incorporation: (MMDDYYYY) 02011973
- 3. Date Commenced Doing Business in PA:
- 4. Describe corporate activity in PA: PUBLIC UTILITY
- 5. Describe corporate activity outside PA: PUBLIC UTILITY
- 6. Other states in which taxpayer has activity:
- 7. Does this corporation own all or a majority of stock in other corporations? N If yes, include the REV-798, Schedule X.
- 8. Has the federal government changed taxable income as originally reported for any period for which reports of change have not been filed? N If yes, file the RCT-128C.



REVENUE ID 1000644734
TAX YEAR END 12312022 NAME AQUA PENNSYLVANIA WASTEWAT
RCT-101 07-22 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022

SECTION B: SCHEDULE C-1: APPORTIONMENT SCHEDULE FOR CORPORATE NET INCOME TAX (Include RCT-106.)

Sales Factor			Special Apportionment		
Sales - PA	1A	61688568	Numerator	2A	0
Sales - Total	1B	61688568	Denominator	2B	0
Sales Factor	1C	1.000000	Special Apportionment	2C	0

USE WHOLE DOLLARS ONLY

SECTION C: PA CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate-company basis.	1	-5672035
2. DEDUCTIONS:		
2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	93668
2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	93668
3. ADDITIONS:		
3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	0
3B. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3B	0
3C. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3C	0
3D. Other (from REV-860, Schedule OA) See instructions.	3D	0
TOTAL ADDITIONS - Add Lines 3A through 3D and enter the result on Line 3.	3	0
4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	-5765703
5. Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6. Income or loss to be apportioned (Line 4 minus Line 5).	6	-5765703
7. Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8. Income or loss apportioned to PA (Line 6 times Line 7).	8	-5765703
9. Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10. PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	-5765703
11. Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12. PA taxable income or loss (Line 10 minus Line 11).	12	-5765703
13. Qualified Manufacturing Innovation and Reinvestment Deduction (cannot reduce tax liability by more than 50%).	13	0
14. PA corporate net income tax ((Line 12 - Line 13) times 0.0999). If Line 12 is less than zero, enter "0".	14	0
15. Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7; must include REV-803).	15	0
16. Tax Liability (Line 14 minus line 15).	16	0
17. Credit for CNI Tax Withholding (from PA Schedule CP, line 16).	17	0
18. Estimated Payments & Credits on Deposit.	18	189009
19. Restricted Credits (cannot exceed line 16).	19	0
20. Total Due/Overpayment (Line 16 minus lines 17, 18 and 19).	20	-189009



REVENUE ID 1000644734
TAX YEAR END 12312022 NAME AQUA PENNSYLVANIA WASTEWAT
RCT-101 07-22 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022

SECTION D: TRANSFER/REFUND METHOD

1. Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities).	1	189009
2. Refund (Amount to be refunded after offsetting all unpaid liabilities).	2	0

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit	Routing #	Account #
C=Checking S=Savings		

SECTION E: BULK SALE

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

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

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

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? N
If yes, the below section must be completed.

Ø = Own
R = Rent

Street Address	City	County	KOZ/KOEZ
----------------	------	--------	----------



REVENUE ID 1000644734
TAX YEAR END 12312022 NAME AQUA PENNSYLVANIA WASTEWAT
RCT-101 07-21 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022

SECTION G: CORPORATE OFFICER (Must sign affirmation below.)

CORPORATE OFFICERS

(See instructions.)

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions.

President/Managing Partner
Vice President
Secretary
Treasurer/Tax Manager

LUCCA
SCHULLER
LUNING
SZCZYGIEL

MARK
DANIEL
CHRISTOPHER
STAN

NAME Christine Saball
PHONE 6106454202
EMAIL CSABALL@ESSENTIAL.CO

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature

Date

Christine Saball

PREPARER'S INFORMATION

Firm Federal EIN 920460586
Firm Name PWC US TAX LLP
Preparer's Name Erin Callanan
Preparer's SSN/PTIN P01468313
Address Line 1 2001 MARKET ST, STE 1800
Address Line 2
City PHILADELPHIA
State PA
ZIP 19103
Province
Country Code
Foreign Postal Code

FORM 1062
BARCODE 0000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature

Date



**SCHEDULE C-8
ADJUSTMENT FOR
BONUS DEPRECIATION**

Corporation Name

Aqua Pennsylvania Wa

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000644734	23-1999647	01/01/2022	12/31/2022

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year:
 - 1A. Unrecovered Bonus Depreciation Balance:

On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over
Date of Transaction: _____ Type of Transaction: _____
Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN: _____
2. Amount of Federal Bonus Depreciation claimed in this tax year:
 - 2A. Property placed in service prior to Sept. 28, 2017
 - 2B. Property placed in service on or after Sept. 28, 2017
3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)
TOTAL (Carry to Line 3B, Page 2, of RCT-101).
4. Additional PA Bonus Depreciation Deduction:
 - 4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7)
 - 4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus)
5. PA Bonus Depreciation Deduction
TOTAL (Line 4A plus 4B)
6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
 - 6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2)
 - 6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4)
7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
TOTAL (Line 6A plus 6B)
8. PA Bonus Depreciation Deduction (Line 5 plus 7)
TOTAL (Carry to line 2C, Page 2, of RCT-101)
9. Remaining Unused Bonus Depreciation Balance Carry-Forward:
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8)

RCT-106 (SU) 08-22
**DETERMINATION OF
APPORTIONMENT PERCENTAGE
INSERT SHEET
FILE WITH RCT-101**

Corporation Name

Aqua Pennsylvania Wa

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000644734	23-1999647	01/01/2022	12/31/2022

SALES FACTOR	Description	Inside PA	Inside and Outside PA
1.	Sales (net of returns and allowances)	61,665,462	61,665,462
2.	Interest, Rents, Royalties	811,302	811,302
3.	Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer).	56,725	56,725
4.	Other Sales (receipts only)	-844,921	-844,921
5.	Partner's Share of Sales from Partnerships		
6.	Total Sales.	(A) 61,688,568	(B) 61,688,568

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 1 • 0 0 0 0 0 0 Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus, airline or qualified air freight forwarding companies; pipeline or natural gas companies; water transportation companies; or satellite television services providers. Refer to instructions.

(A) NUMERATOR _____
 (B) DENOMINATOR _____ = (C) _____ • _____ Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.
 (C) Special Apportionment (Divide A by B; calculate to six decimal places.)

2Y4624 3.000



1060022101

1060022101

RCT-103 04-22 **NET OPERATING LOSS SCHEDULE**
 (File with RCT-101.)

2022

Tax Year Beginning 01012022 Revenue ID 1000644734
 Tax Year Ending 12312022
 Corporation Name AQUA PENNSYLVANIA WASTEWATER, INC. (L

Part A

1. Taxable income from RCT-101, Section C, Line 10.	1	0
2. Total net operating loss carryforward to current period. (Total, Column C below.)	2	11908841
3. Line 1 multiplied by <u>0.40</u> percent. (See Instructions in the REV-1200.)	3	0
4. Net operating loss deduction allowed for current tax period. (Carry to RCT-101, Page 2, Line 11.)	4	0

Part B

	A. Tax Period Beginning	B. Tax Period Ending	C. Net Loss Carryforward to Current Period	D. Amount Deducted (Current Period)	E. Net Loss Carryforward to Next Period
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14			0	0	0
15			0	0	0
16			0	0	0
17	01012018	12312018	1101309	0	1101309
18	01012019	12312019	3652029	0	3652029
19	01012020	12312020	0	0	0
20	01012021	12312021	7155503	0	7155503
CURRENT TAX YEAR					LOSS ONLY
	01012022	12312022	0	0	5765703
TOTAL (Columns C and D Lines 1-20 ONLY)			11908841	0	



1030022136

1030022136



SCHEDULE C-5 - SCHEDULE OF TAXES

Corporation Name **Aqua Pennsylvania Wastewater, Inc.(L**

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000644734	23-1999647	01/01/2022	12/31/2022
1. PA Corporate Net Income Tax			
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion			
3. Income Taxes - Other States			
4. Local Income Taxes			
5. Other Income Taxes			
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A.			
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016).			
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion.			
9. Payroll Taxes		264,043	
10. Real Estate Taxes		286,690	
11. Sales and Use Tax			
12. Business Privilege Tax - Other than Income			
13. Occupancy Tax			
14. Local Taxes - Not Based on Income			
15. Other Taxes - Not Based on Income		224,354	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15).			775,087
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)			775,087

SCHEDULE OA - OTHER ADDITIONS

DESCRIPTION	AMOUNT
Tax Preference Items	
Total Carry to RCT-101, Section C, Line 3D	

SCHEDULE OA - OTHER DEDUCTIONS

DESCRIPTION	AMOUNT
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section C, Line 2-D	

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2022

Jurisdiction: Pennsylvania

Name: Aqua Pennsylvania Wast

No of Attachments: 1

Return No: C0001VU2

PDF Attachment Description

PDF File Name

File Size

Federal 7004

C0001VU2_PA_Federal 7004.pdf

187,219

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

► **File a separate application for each return.**
 ► **Go to www.irs.gov/Form7004 for instructions and the latest information.**

**Print
or
Type**

Name Essential Utilities, Inc.	Identifying number 23-1702594
Number, street, and room or suite no. (If P.O. box, see instructions.) 762 West Lancaster Avenue	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).) Bryn Mawr, PA 19010	

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for **1 2**

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
 If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here
- 5a The application is for calendar year 2022, or tax year beginning _____, 20____, and ending _____, 20____.
- b **Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (See instructions—attach explanation.)

6 Tentative total tax	6	0	00
7 Total payments and credits. See instructions	7	0	00
8 Balance due. Subtract line 7 from line 6. See instructions	8	0	00

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Texas, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-2527052
Aqua Development 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0581965
Aqua Utilities, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0556391
Aqua Virginia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	54-0991637
Great Bay Utilities, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	84-4587274
Aqua Indiana, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1864455
Hendricks County Wasterwater LLC 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1934386
Aqua Indiana-Western Hancock, Inc. 8275 Allison Pointe Trail Indianapolis, IN 46250	26-1499420
Aqua Operations, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	43-1979151
Aqua Utilities Florida 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-1271689
Aqua North Carolina, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-0854500

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Wastewater Management, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-2487690
Aqua Resources, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	51-0324033
Aqua Services, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2846342
Aqua New Jersey, Inc. 10 Black Forest Road Hamilton, NJ 08691-1810	22-1914760
Aqua Georgia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	27-1466474
Aqua Pennsylvania, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2297407
Aqua Illinois, Inc. 1000 South Schuyler Avenue Kanakee, IL 60901	36-1304390
Aqua Ohio, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	34-1121305
Aqua Ohio Wastewater, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	81-2355000
Honesdale Consolidated Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	24-0614360
Aqua Pennsylvania Wastewater, Inc. (LWW) 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-1999647

Affiliated Group Members

Name and Address of each member	Employer ID
Delta Natural Gas Company, Inc. 3617 Lexington Road Winchester, KY 40391	61-0458329
Aqua Water Holdings, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	87-4226646
Essential Utilities Services, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	87-4170517
LDC Funding LLC 375 North Shore Dr. Suite 400 Pittsburgh, PA 15212	26-3349481

**PA Corporate Net Income Tax Declaration
for a State e-file Report**

2022

For calendar year 2022 or tax year beginning, 01/01 2022, ending, 12/31 20 22.

FEDERAL EMPLOYER
IDENTIFICATION NUMBER (FEIN)
24-0614360

Name of Corporation

HONESDALE CONSOLIDATED WATER COMPA

Address 762 WEST LANCASTER AVEN	City BRYN MAWR	State PA	ZIP Code 19010-348	Revenue ID Number 1000027993
---	--------------------------	--------------------	------------------------------	--

SECTION I TAX REPORT INFORMATION (Whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section C, Line 1)	1.	-3,212,275.
2. PA Taxable Income or Loss (From RCT-101, Section C, Line 12)	2.	-3,292,565.
3. PA Corporate Net Income Tax Due (From RCT-101, Section C, Line 20)	3.	-64,405.

SECTION II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

- 4a. I consent that the corporation's refund check may be mailed directly to the address provided on RCT-101.
- 4b. I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.
- 4c. I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2022 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. **To revoke a payment, I must contact my financial institution account indicated in the tax preparation software for payment of the corporation state taxes.**

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2022 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct and complete. I consent to my ERO and/or transmitter sending the corporation's report and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter, through the IRS, an acknowledgment of receipt of transmission, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

SIGN HERE ▶	Signature of Officer	Date	Title	Social Security number
	Address 762 WEST LANCASTER AVEN	City Bryn Mawr	State PA	ZIP Code 19010-348

SECTION III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453 C are true, correct and complete to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of forms 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

ERO's USE ONLY ▶	ERO's Signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00850240
	Firm's name (or yours if self-employed), address and ZIP code GLOBAL TAX MANAGEMENT, INC. 656 E. SWEDSFORD RD, STE 200 WAYNE, PA 19087	Telephone Number 484-395-4000	EIN 23-2817942		

Under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY ▶	Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P01468313
	Firm's name (or yours if self-employed), address and ZIP code PWC US TAX LLP 2001 MARKET ST, STE1800 PHILADELPHIA PA 19103	Telephone Number		

Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

RCT-101 07-22 PAGE 1 OF 4
PA CORPORATE NET INCOME TAX REPORT 2022

STEP A:

Tax Year Beginning 01012022 Tax Year Ending 12312022

STEP B:

Economic Nexus N
 Revenue ID 1000027993
 Federal EIN 24-0614360 Parent Corporation EIN 231702594
 NAICS code 221300
 Corporation Name HONESDALE CONSOLIDATED WATER COMPA
 Address Line 1 762 WEST LANCASTER AVEN
 Address Line 2
 City BRYN MAWR
 State PA
 ZIP 19010-348
 Province
 Country Code
 Foreign Postal Code
 Address Change N

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

STEP C:

N	Initial Report	N	S Corp filing as C Corp
N	Final Report (must include REV-861 and REV-181, where applicable)	N	KOZ/SDA CREDIT
N	Amended Report	N	Royalty/Related Interest Add-Back (Act 52 of 2013)
N	File Period Change	N	S Corp Taxable Built-in Gains
N	Change Fed Group	N	Section 381/382/Merger NOLs
N	52-53 Week Filer	N	Alternative Apportionment
		N	Claiming P.L. 86-272 Protection

SECTION A: GENERAL INFORMATION QUESTIONNAIRE

1. State of Incorporation: PA
2. Date of Incorporation: (MMDDYYYY) 02161905
3. Date Commenced Doing Business in PA:
4. Describe corporate activity in PA: WATER UTILITY
5. Describe corporate activity outside PA: WATER & WASTEWATER TREATM
6. Other states in which taxpayer has activity:
7. Does this corporation own all or a majority of stock in other corporations? N If yes, include the REV-798, Schedule X.
8. Has the federal government changed taxable income as originally reported for any period for which reports of change have not been filed? N If yes, file the RCT-128C.



REVENUE ID 1000027993
 TAX YEAR END 12312022 NAME HONESDALE CONSOLIDATED WAT
RCT-101 07-22 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022

SECTION B: SCHEDULE C-1: APPORTIONMENT SCHEDULE FOR CORPORATE NET INCOME TAX (Include RCT-106.)

Sales Factor			Special Apportionment		
Sales - PA	1A	2126063	Numerator	2A	0
Sales - Total	1B	2126063	Denominator	2B	0
Sales Factor	1C	1.000000	Special Apportionment	2C	0

USE WHOLE DOLLARS ONLY

SECTION C: PA CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate-company basis.	1	-3212275
2. DEDUCTIONS:		
2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	80290
2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	80290
3. ADDITIONS:		
3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	0
3B. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3B	0
3C. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3C	0
3D. Other (from REV-860, Schedule OA) See instructions.	3D	0
TOTAL ADDITIONS - Add Lines 3A through 3D and enter the result on Line 3.	3	0
4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	-3292565
5. Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6. Income or loss to be apportioned (Line 4 minus Line 5).	6	-3292565
7. Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8. Income or loss apportioned to PA (Line 6 times Line 7).	8	-3292565
9. Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10. PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	-3292565
11. Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12. PA taxable income or loss (Line 10 minus Line 11).	12	-3292565
13. Qualified Manufacturing Innovation and Reinvestment Deduction (cannot reduce tax liability by more than 50%).	13	0
14. PA corporate net income tax ((Line 12 - Line 13) times 0.0999). If Line 12 is less than zero, enter "0".	14	0
15. Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7; must include REV-803).	15	0
16. Tax Liability (Line 14 minus line 15).	16	0
17. Credit for CNI Tax Withholding (from PA Schedule CP, line 16).	17	0
18. Estimated Payments & Credits on Deposit.	18	64405
19. Restricted Credits (cannot exceed line 16).	19	0
20. Total Due/Overpayment (Line 16 minus lines 17, 18 and 19).	20	-64405



REVENUE ID 1000027993
TAX YEAR END 12312022 NAME HONESDALE CONSOLIDATED WAT
RCT-101 07-22 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022

SECTION D: TRANSFER/REFUND METHOD

1. Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities).	1	64405
2. Refund (Amount to be refunded after offsetting all unpaid liabilities).	2	0

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit	Routing #	Account #
C=Checking S=Savings		

SECTION E: BULK SALE

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

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

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

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? N
If yes, the below section must be completed.

Ø = Own
R = Rent

Street Address	City	County	KOZ/KOEZ
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REVENUE ID 1000027993
TAX YEAR END 12312022 NAME HONESDALE CONSOLIDATED WAT
RCT-101 07-21 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022

SECTION G: CORPORATE OFFICER (Must sign affirmation below.)

CORPORATE OFFICERS

(See instructions.)

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions.

President/Managing Partner
Vice President
Secretary
Treasurer/Tax Manager

LUCCA
SCHULLER
LUNING
SZCZYGIEL

MARK
DANIEL
CHRISTOPHER
STAN

NAME CHRISTINE SABALL
PHONE 6106454202
EMAIL CSABALL@ESSENTIAL.CO

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature

Date

CHRISTINE SABALL

PREPARER'S INFORMATION

Firm Federal EIN 920460586
Firm Name PWC US TAX LLP
Preparer's Name Erin Callanan
Preparer's SSN/PTIN P01468313
Address Line 1 2001 MARKET ST, STE 1800
Address Line 2
City PHILADELPHIA
State PA
ZIP 19103
Province
Country Code
Foreign Postal Code

FORM 1062
BARCODE 0000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature

Date



**SCHEDULE C-8
ADJUSTMENT FOR
BONUS DEPRECIATION**

Corporation Name

Honesdale Consolidat

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000027993	24-0614360	01/01/2022	12/31/2022

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year:
 - 1A. Unrecovered Bonus Depreciation Balance:

On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over
Date of Transaction: _____ Type of Transaction: _____
Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN: _____

2. Amount of Federal Bonus Depreciation claimed in this tax year:
 - 2A. Property placed in service prior to Sept. 28, 2017
 - 2B. Property placed in service on or after Sept. 28, 2017

3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)
TOTAL (Carry to Line 3B, Page 2, of RCT-101).

4. Additional PA Bonus Depreciation Deduction:
 - 4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7)
 - 4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus)

5. PA Bonus Depreciation Deduction
TOTAL (Line 4A plus 4B)

6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
 - 6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2)
 - 6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4)

7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
TOTAL (Line 6A plus 6B)

8. PA Bonus Depreciation Deduction (Line 5 plus 7)
TOTAL (Carry to line 2C, Page 2, of RCT-101)

9. Remaining Unused Bonus Depreciation Balance Carry-Forward:
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8)

RCT-106 (SU) 08-22
**DETERMINATION OF
APPORTIONMENT PERCENTAGE
INSERT SHEET
FILE WITH RCT-101**

Corporation Name

Honesdale Consolidat

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000027993	24-0614360	01/01/2022	12/31/2022

SALES FACTOR	Description	Inside PA	Inside and Outside PA
1. Sales (net of returns and allowances)		2,068,484	2,068,484
2. Interest, Rents, Royalties		49,185	49,185
3. Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer).		7,075	7,075
4. Other Sales (receipts only)		1,319	1,319
5. Partner's Share of Sales from Partnerships			
6. Total Sales.		(A) 2,126,063	(B) 2,126,063

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 1 • 0 0 0 0 0 0 Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus, airline or qualified air freight forwarding companies; pipeline or natural gas companies; water transportation companies; or satellite television services providers. Refer to instructions.

(A) NUMERATOR _____
 (B) DENOMINATOR _____ = (C) _____ • _____ Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.
 (C) Special Apportionment (Divide A by B; calculate to six decimal places.)

2Y4624 3.000



1060022101

1060022101

RCT-103 04-22 **NET OPERATING LOSS SCHEDULE**

2022

(File with RCT-101.)

Tax Year Beginning 01012022 Revenue ID 1000027993
 Tax Year Ending 12312022
 Corporation Name HONESDALE CONSOLIDATED WATER COMPANY

Part A

1. Taxable income from RCT-101, Section C, Line 10.	1	0
2. Total net operating loss carryforward to current period. (Total, Column C below.)	2	12842249
3. Line 1 multiplied by <u>0.40</u> percent. (See Instructions in the REV-1200.)	3	0
4. Net operating loss deduction allowed for current tax period. (Carry to RCT-101, Page 2, Line 11.)	4	0

Part B

	A. Tax Period Beginning	B. Tax Period Ending	C. Net Loss Carryforward to Current Period	D. Amount Deducted (Current Period)	E. Net Loss Carryforward to Next Period
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8	01012009	12312009	511579	0	511579
9			0	0	0
10	01012011	12312011	3499704	0	3499704
11	01012012	12312012	2616891	0	2616891
12	01012013	12312013	1501858	0	1501858
13	01012014	12312014	205463	0	205463
14			0	0	0
15	01012016	12312016	2452250	0	2452250
16			0	0	0
17			0	0	0
18			0	0	0
19	01012020	12312020	1331497	0	1331497
20	01012021	12312021	723007	0	723007
CURRENT TAX YEAR					LOSS ONLY
	01012022	12312022	0	0	3292565
TOTAL (Columns C and D Lines 1-20 ONLY)			12842249	0	



1030022136

1030022136



SCHEDULE C-5 - SCHEDULE OF TAXES

Corporation Name **Honesdale Consolidated Water Company**

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000027993	24-0614360	01/01/2022	12/31/2022
1. PA Corporate Net Income Tax			
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion			
3. Income Taxes - Other States			
4. Local Income Taxes			
5. Other Income Taxes			
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A.			
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016).			
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion.			
9. Payroll Taxes		2,288	
10. Real Estate Taxes			
11. Sales and Use Tax			
12. Business Privilege Tax - Other than Income			
13. Occupancy Tax			
14. Local Taxes - Not Based on Income			
15. Other Taxes - Not Based on Income			
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15).			2,288
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)			2,288

SCHEDULE OA - OTHER ADDITIONS

DESCRIPTION	AMOUNT
Tax Preference Items	
Total Carry to RCT-101, Section C, Line 3D	

SCHEDULE OA - OTHER DEDUCTIONS

DESCRIPTION	AMOUNT
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section C, Line 2-D	

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2022
Name: Honesdale Consolidated
Return No: C0001VO2

Jurisdiction: Pennsylvania
No of Attachments: 1

PDF Attachment Description	PDF File Name	File Size
Federal 7004	C0001VO2_PA_Federal 7004.pdf	187,219

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

► **File a separate application for each return.**
 ► **Go to www.irs.gov/Form7004 for instructions and the latest information.**

**Print
or
Type**

Name Essential Utilities, Inc.	Identifying number 23-1702594
Number, street, and room or suite no. (If P.O. box, see instructions.) 762 West Lancaster Avenue	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).) Bryn Mawr, PA 19010	

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
 If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here
- 5a** The application is for calendar year 2022, or tax year beginning _____, 20____, and ending _____, 20____.
- b Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (See instructions—attach explanation.)

6 Tentative total tax	6	0	00
7 Total payments and credits. See instructions	7	0	00
8 Balance due. Subtract line 7 from line 6. See instructions	8	0	00

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Texas, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-2527052
Aqua Development 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0581965
Aqua Utilities, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0556391
Aqua Virginia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	54-0991637
Great Bay Utilities, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	84-4587274
Aqua Indiana, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1864455
Hendricks County Wasterwater LLC 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1934386
Aqua Indiana-Western Hancock, Inc. 8275 Allison Pointe Trail Indianapolis, IN 46250	26-1499420
Aqua Operations, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	43-1979151
Aqua Utilities Florida 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-1271689
Aqua North Carolina, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-0854500

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Wastewater Management, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-2487690
Aqua Resources, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	51-0324033
Aqua Services, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2846342
Aqua New Jersey, Inc. 10 Black Forest Road Hamilton, NJ 08691-1810	22-1914760
Aqua Georgia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	27-1466474
Aqua Pennsylvania, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2297407
Aqua Illinois, Inc. 1000 South Schuyler Avenue Kanakee, IL 60901	36-1304390
Aqua Ohio, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	34-1121305
Aqua Ohio Wastewater, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	81-2355000
Honesdale Consolidated Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	24-0614360
Aqua Pennsylvania Wastewater, Inc. (LWW) 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-1999647

Affiliated Group Members

Name and Address of each member	Employer ID
Delta Natural Gas Company, Inc. 3617 Lexington Road Winchester, KY 40391	61-0458329
Aqua Water Holdings, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	87-4226646
Essential Utilities Services, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	87-4170517
LDC Funding LLC 375 North Shore Dr. Suite 400 Pittsburgh, PA 15212	26-3349481

**PA Corporate Net Income Tax Declaration
for a State e-file Report**

2022

For calendar year 2022 or tax year beginning, 01/01 2022, ending, 12/31 2022.

FEDERAL EMPLOYER
IDENTIFICATION NUMBER (FEIN)
23-1999647

Name of Corporation

AQUA PENNSYLVANIA WASTEWATER, INC.

Address 762 W LANCASTER AVE	City BRYN MAWR	State PA	ZIP Code 19010-348	Revenue ID Number 1000644734
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SECTION I TAX REPORT INFORMATION (Whole dollars only.)

1. Income or Loss from Federal Return on a Separate Company Basis (From RCT-101, Section C, Line 1)	1.	-5,672,035.
2. PA Taxable Income or Loss (From RCT-101, Section C, Line 12)	2.	-5,765,703.
3. PA Corporate Net Income Tax Due (From RCT-101, Section C, Line 20)	3.	-189,009.

SECTION II DECLARATION OF OFFICER (See instructions.) **Keep a copy of the corporation's tax report, RCT-101.**

- 4a. I consent that the corporation's refund check may be mailed directly to the address provided on RCT-101.
- 4b. I do not want a refund mailed to the corporation, or the corporation is not receiving a refund.
- 4c. I authorize (1) the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic portion of my 2022 Pennsylvania Corporate Net Income Tax Report for payment of my state taxes owed; and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. **To revoke a payment, I must contact my financial institution account indicated in the tax preparation software for payment of the corporation state taxes.**

If I filed a balance-due report, I understand if the PA Department of Revenue does not receive full and timely payment of my tax liability, I remain liable for the tax due and all applicable interest and penalties. If I filed a joint federal and state tax return/report and there is an error on my federal return, I understand my state report will be rejected.

Under penalties of perjury, I declare I am an officer of the above-named corporation and the information I provided to my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2022 Pennsylvania Corporate Net Income Tax Report. To the best of my knowledge and belief, the corporation's report is true, correct and complete. I consent to my ERO and/or transmitter sending the corporation's report and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter, through the IRS, an acknowledgment of receipt of transmission, an indication of whether or not the corporation's report is accepted and, if rejected, the reason(s) for rejection.

SIGN HERE ▶	Signature of Officer	Date	Title	Social Security number
	Address 762 W LANCASTER AVE	City BRYN MAWR	State PA	ZIP Code 19010-348

SECTION III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions.)

I declare I have reviewed the above-named corporation's report, and the entries on Form PA 8453 C are true, correct and complete to the best of my knowledge and belief. I obtained the corporate officer's signature on this form before submitting the report to the PA Department of Revenue, provided the corporate officer a copy of all forms and information to be filed with the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of forms 1120/1120S. If I am also the preparer, under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

ERO's USE ONLY ▶	ERO's Signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN P00850240
	Firm's name (or yours if self-employed), address and ZIP code GLOBAL TAX MANAGEMENT, INC. 656 E. SWEDSFORD RD, STE 200 WAYNE, PA 19087	Telephone Number 484-395-4000	EIN 23-2817942		

Under penalties of perjury, I declare I examined the above-named corporation's report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY ▶	Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P01468313
	Firm's name (or yours if self-employed), address and ZIP code PWC US TAX LLP 2001 MARKET ST, STE1800 PHILADELPHIA PA 19103	Telephone Number		

Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

RCT-101 07-22 PAGE 1 OF 4
PA CORPORATE NET INCOME TAX REPORT 2022

STEP A:

Tax Year Beginning 01012022 Tax Year Ending 12312022

STEP B:

Economic Nexus N
 Revenue ID 1000644734
 Federal EIN 23-1999647 Parent Corporation EIN 231702594
 NAICS code 221300
 Corporation Name AQUA PENNSYLVANIA WASTEWATER, INC.
 Address Line 1 762 W LANCASTER AVE
 Address Line 2
 City BRYN MAWR
 State PA
 ZIP 19010-348
 Province
 Country Code
 Foreign Postal Code
 Address Change N

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

STEP C:

N	Initial Report	N	S Corp filing as C Corp
N	Final Report (must include REV-861 and REV-181, where applicable)	N	KOZ/SDA CREDIT
N	Amended Report	N	Royalty/Related Interest Add-Back (Act 52 of 2013)
N	File Period Change	N	S Corp Taxable Built-in Gains
N	Change Fed Group	N	Section 381/382/Merger NOLs
N	52-53 Week Filer	N	Alternative Apportionment
		N	Claiming P.L. 86-272 Protection

SECTION A: GENERAL INFORMATION QUESTIONNAIRE

1. State of Incorporation: PA
2. Date of Incorporation: (MMDDYYYY) 02011973
3. Date Commenced Doing Business in PA:
4. Describe corporate activity in PA: PUBLIC UTILITY
5. Describe corporate activity outside PA: PUBLIC UTILITY
6. Other states in which taxpayer has activity:
7. Does this corporation own all or a majority of stock in other corporations? N If yes, include the REV-798, Schedule X.
8. Has the federal government changed taxable income as originally reported for any period for which reports of change have not been filed? N If yes, file the RCT-128C.



REVENUE ID 1000644734
TAX YEAR END 12312022 NAME AQUA PENNSYLVANIA WASTEWAT
RCT-101 07-22 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022

SECTION B: SCHEDULE C-1: APPORTIONMENT SCHEDULE FOR CORPORATE NET INCOME TAX (Include RCT-106.)

Table with columns: Sales Factor, Special Apportionment, Numerator, Denominator, Special Apportionment. Rows include Sales - PA, Sales - Total, and Sales Factor.

USE WHOLE DOLLARS ONLY

SECTION C: PA CORPORATE NET INCOME TAX

Main table for Section C with columns for line number, description, and amount. Includes sections for DEDUCTIONS and ADDITIONS.



REVENUE ID 1000644734
TAX YEAR END 12312022 NAME AQUA PENNSYLVANIA WASTEWAT
RCT-101 07-22 PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022

SECTION D: TRANSFER/REFUND METHOD

1. Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities).	1	189009
2. Refund (Amount to be refunded after offsetting all unpaid liabilities).	2	0

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit	Routing #	Account #
C=Checking S=Savings		

SECTION E: BULK SALE

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

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

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

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period? N
If yes, the below section must be completed.

Ø = Own
R = Rent

Street Address	City	County	KOZ/KOEZ
----------------	------	--------	----------



REVENUE ID 1000644734
TAX YEAR END 12312022 NAME AQUA PENNSYLVANIA WASTEWAT
RCT-101 07-21 PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022

SECTION G: CORPORATE OFFICER (Must sign affirmation below.)

CORPORATE OFFICERS

(See instructions.)

SSN

Last Name

First Name

MI

Must provide requested information for all filled officer positions.

President/Managing Partner
Vice President
Secretary
Treasurer/Tax Manager

LUCCA
SCHULLER
LUNING
SZCZYGIEL

MARK
DANIEL
CHRISTOPHER
STAN

NAME Christine Saball
PHONE 6106454202
EMAIL CSABALL@ESSENTIAL.CO

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature

Date

Christine Saball

PREPARER'S INFORMATION

Firm Federal EIN 920460586
Firm Name PWC US TAX LLP
Preparer's Name Erin Callanan
Preparer's SSN/PTIN P01468313
Address Line 1 2001 MARKET ST, STE 1800
Address Line 2
City PHILADELPHIA
State PA
ZIP 19103
Province
Country Code
Foreign Postal Code

FORM 1062
BARCODE 0000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature

Date



**SCHEDULE C-8
ADJUSTMENT FOR
BONUS DEPRECIATION**

Corporation Name

Aqua Pennsylvania Wa

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000644734	23-1999647	01/01/2022	12/31/2022

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year:
 - 1A. Unrecovered Bonus Depreciation Balance:

On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over
Date of Transaction: _____ Type of Transaction: _____
Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN: _____
2. Amount of Federal Bonus Depreciation claimed in this tax year:
 - 2A. Property placed in service prior to Sept. 28, 2017
 - 2B. Property placed in service on or after Sept. 28, 2017
3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)
TOTAL (Carry to Line 3B, Page 2, of RCT-101).
4. Additional PA Bonus Depreciation Deduction:
 - 4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7)
 - 4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus)
5. PA Bonus Depreciation Deduction
TOTAL (Line 4A plus 4B)
6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
 - 6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2)
 - 6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4)
7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
TOTAL (Line 6A plus 6B)
8. PA Bonus Depreciation Deduction (Line 5 plus 7)
TOTAL (Carry to line 2C, Page 2, of RCT-101)
9. Remaining Unused Bonus Depreciation Balance Carry-Forward:
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8)

RCT-106 (SU) 08-22
**DETERMINATION OF
APPORTIONMENT PERCENTAGE
INSERT SHEET
FILE WITH RCT-101**

Corporation Name

Aqua Pennsylvania Wa

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000644734	23-1999647	01/01/2022	12/31/2022

SALES FACTOR	Description	Inside PA	Inside and Outside PA
1.	Sales (net of returns and allowances)	61,665,462	61,665,462
2.	Interest, Rents, Royalties	811,302	811,302
3.	Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer).	56,725	56,725
4.	Other Sales (receipts only)	-844,921	-844,921
5.	Partner's Share of Sales from Partnerships		
6.	Total Sales.	(A) 61,688,568	(B) 61,688,568

(C) Sales Factor (Divide A by B; calculate to six decimal places.) (C) 1 • 0 0 0 0 0 0 Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 1A, 1B and 1C.

SPECIAL APPORTIONMENT

Special apportionment to be completed only by railroad, truck, bus, airline or qualified air freight forwarding companies; pipeline or natural gas companies; water transportation companies; or satellite television services providers. Refer to instructions.

(A) NUMERATOR _____
 (B) DENOMINATOR _____ = (C) _____ • _____ Carry (A), (B) and (C) to RCT-101, Schedule C-1, Lines 2A, 2B and 2C.
 (C) Special Apportionment (Divide A by B; calculate to six decimal places.)



RCT-103 04-22 **NET OPERATING LOSS SCHEDULE**
 (File with RCT-101.)

2022

Tax Year Beginning 01012022 Revenue ID 1000644734
 Tax Year Ending 12312022
 Corporation Name AQUA PENNSYLVANIA WASTEWATER, INC. (L

Part A

1. Taxable income from RCT-101, Section C, Line 10.	1	0
2. Total net operating loss carryforward to current period. (Total, Column C below.)	2	11908841
3. Line 1 multiplied by <u>0.40</u> percent. (See Instructions in the REV-1200.)	3	0
4. Net operating loss deduction allowed for current tax period. (Carry to RCT-101, Page 2, Line 11.)	4	0

Part B

	A. Tax Period Beginning	B. Tax Period Ending	C. Net Loss Carryforward to Current Period	D. Amount Deducted (Current Period)	E. Net Loss Carryforward to Next Period
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14			0	0	0
15			0	0	0
16			0	0	0
17	01012018	12312018	1101309	0	1101309
18	01012019	12312019	3652029	0	3652029
19	01012020	12312020	0	0	0
20	01012021	12312021	7155503	0	7155503
CURRENT TAX YEAR					LOSS ONLY
	01012022	12312022	0	0	5765703
TOTAL (Columns C and D Lines 1-20 ONLY)			11908841	0	



1030022136

1030022136



SCHEDULE C-5 - SCHEDULE OF TAXES

Corporation Name **Aqua Pennsylvania Wastewater, Inc.(L**

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending
1000644734	23-1999647	01/01/2022	12/31/2022
1. PA Corporate Net Income Tax			
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion			
3. Income Taxes - Other States			
4. Local Income Taxes			
5. Other Income Taxes			
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A.			
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016).			
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion.			
9. Payroll Taxes		264,043	
10. Real Estate Taxes		286,690	
11. Sales and Use Tax			
12. Business Privilege Tax - Other than Income			
13. Occupancy Tax			
14. Local Taxes - Not Based on Income			
15. Other Taxes - Not Based on Income		224,354	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15).			775,087
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)			775,087

SCHEDULE OA - OTHER ADDITIONS

DESCRIPTION	AMOUNT
Tax Preference Items	
Total Carry to RCT-101, Section C, Line 3D	

SCHEDULE OA - OTHER DEDUCTIONS

DESCRIPTION	AMOUNT
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section C, Line 2-D	

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2022

Jurisdiction: Pennsylvania

Name: Aqua Pennsylvania Wast

No of Attachments: 1

Return No: C0001VU2

PDF Attachment Description

PDF File Name

File Size

Federal 7004

C0001VU2_PA_Federal 7004.pdf

187,219

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

► **File a separate application for each return.**
 ► **Go to www.irs.gov/Form7004 for instructions and the latest information.**

**Print
or
Type**

Name Essential Utilities, Inc.	Identifying number 23-1702594
Number, street, and room or suite no. (If P.O. box, see instructions.) 762 West Lancaster Avenue	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).) Bryn Mawr, PA 19010	

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
 If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here
- 5a** The application is for calendar year 2022, or tax year beginning _____, 20____, and ending _____, 20____.
- b Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (See instructions—attach explanation.)

6 Tentative total tax	6	0	00
7 Total payments and credits. See instructions	7	0	00
8 Balance due. Subtract line 7 from line 6. See instructions	8	0	00

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Texas, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-2527052
Aqua Development 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0581965
Aqua Utilities, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	76-0556391
Aqua Virginia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	54-0991637
Great Bay Utilities, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	84-4587274
Aqua Indiana, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1864455
Hendricks County Wasterwater LLC 762 West Lancaster Avenue Bryn Mawr, PA 19010	35-1934386
Aqua Indiana-Western Hancock, Inc. 8275 Allison Pointe Trail Indianapolis, IN 46250	26-1499420
Aqua Operations, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	43-1979151
Aqua Utilities Florida 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-1271689
Aqua North Carolina, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	56-0854500

Affiliated Group Members

Name and Address of each member	Employer ID
Aqua Wastewater Management, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	20-2487690
Aqua Resources, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	51-0324033
Aqua Services, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2846342
Aqua New Jersey, Inc. 10 Black Forest Road Hamilton, NJ 08691-1810	22-1914760
Aqua Georgia, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	27-1466474
Aqua Pennsylvania, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-2297407
Aqua Illinois, Inc. 1000 South Schuyler Avenue Kanakee, IL 60901	36-1304390
Aqua Ohio, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	34-1121305
Aqua Ohio Wastewater, Inc. 6650 South Avenue Box 5230 Poland, OH 44514	81-2355000
Honesdale Consolidated Water Company 762 West Lancaster Avenue Bryn Mawr, PA 19010	24-0614360
Aqua Pennsylvania Wastewater, Inc. (LWW) 762 West Lancaster Avenue Bryn Mawr, PA 19010	23-1999647

Affiliated Group Members

Name and Address of each member	Employer ID
Delta Natural Gas Company, Inc. 3617 Lexington Road Winchester, KY 40391	61-0458329
Aqua Water Holdings, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	87-4226646
Essential Utilities Services, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010	87-4170517
LDC Funding LLC 375 North Shore Dr. Suite 400 Pittsburgh, PA 15212	26-3349481

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX2. Submit details of calculations for taxes, other than income, where a company is assessed taxes for doing business in another state, or on its property located in another state.
- A. Aqua Pennsylvania, Inc. does not do business outside of Pennsylvania and does not have property located in another state.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX3. Submit a schedule showing for the last 3 years the Income Tax refunds, plus interest, net of taxes, received from the Federal government due to prior years' claims.
- A. Aqua Pennsylvania, Inc. has not received income tax refunds from the Federal government due to prior years' claims in the last three years.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX4. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property that increases productive capacity, and accelerated depreciation rate (ADR) rates on property (separate between State and Federal; also, rate used). If based on the historic test year, justify.

a. State whether tax depreciation is based on all rate base items claimed as of the end of the future test year, and whether it is the annual tax depreciation at the end of the future test year.

b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

A. Please see the attached.

a. The Company's tax depreciation is based on all rate base items claimed as of the end of the fully projected future test year, and it is the annual tax depreciation at the end of the fully projected future test year.

b. Please refer to the attached.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

DEFERRED INCOME TAX - WATER

	12/31/2023 TAX DEPRECIATION	12/31/2023 NORMALIZED DEPRECIATION	DIFFERENCE	DEFERRED FEDERAL TAX 21.00%	DEFERRED STATE TAX 8.99%
TO 1969	1,207	1,211,141	n/a		
ACRS-MACRS	87,177,913	67,279,275	19,898,638		
	<u>87,177,913</u>	<u>67,279,275</u>	<u>19,898,638</u>	<u>4,178,714</u>	
LESS: FLOWBACK OF HISTORICAL TAX REPAIRS UTP				0	
LESS: FLOWBACK OF TAX REPAIRS COLLAR				0	
LESS: FLOWBACK OF 35%-21% DEFERRED FEDERAL TAX-UNPROTECTED				242,749	
LESS: FLOWBACK OF REPAIRS				(845,134)	(633,512)
LESS: FLOWBACK OF 35%-21% DEFERRED FEDERAL TAX				(2,456,195)	
				<u>1,120,135</u>	<u>(633,512)</u>
Federal/State NOL				(17,039,295)	33,680,863
COR	1,943,163	2,889,021	(945,859)		
Basis Adjustments:	<u>882,128</u>	<u>2,113,554</u>	<u>(1,231,425)</u>		
	<u>2,825,291</u>	<u>5,002,575</u>	<u>(2,177,284)</u>	<u>(457,230)</u>	
Basis Adjustments (PA):	477,089	3,059,152	(2,582,063)		(183,381)
a.	Yes				
b.	Accumulated Deferred Taxes			188,889,594	
	Reg Asset PA Rate Change/Norm Basis Differences			(3,043,460)	
	Reg Liab Historical Repairs			4,873,528	
	Deferred Tax reduction as result of rate decrease from 35% to 21%			136,386,208	
	Total Accumulated Deferred Taxes			327,105,870	
	Non Rate Related Adjustments				
	SFAS			740,688,253	
	Energy credit carryforward			(1,485,245)	
	Deferred ITC			3,107,607	
	Repairs Catch up			(5,587,776)	
	Benefits Related			(3,410,961)	
	Excess Deferred Non-Plant			(3,119,117)	
	PA Rate Change			(145,154,186)	
	Reg Liab 481a			(9,570,391)	
	Other			2,601,561	
	Accumulated Deferred Taxes			<u>905,175,616</u>	

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

DEFERRED INCOME TAX - WASTEWATER

	12/31/2023 TAX DEPRECIATION	12/31/2023 NORMALIZED DEPRECIATION	DIFFERENCE	DEFERRED FEDERAL TAX 21.00%	DEFERRED STATE TAX 8.99%
TO 1969	0	191	n/a		
ACRS-MACRS	21,732,607	12,291,984	9,440,624		
	<u>21,732,607</u>	<u>12,291,984</u>	<u>9,440,624</u>	<u>1,982,531</u>	
LESS: FLOWBACK OF HISTORICAL TAX REPAIRS UTP				0	
LESS: FLOWBACK OF TAX REPAIRS COLLAR				0	
LESS: FLOWBACK OF 35%-21% DEFERRED FEDERAL TAX-UNPROTECTED				551	
LESS: FLOWBACK OF REPAIRS				(55,013)	(35,469)
LESS: FLOWBACK OF 35%-21% DEFERRED FEDERAL TAX				(43,421)	
				<u>1,884,648</u>	<u>(35,469)</u>
Federal/State NOL				0	937,053
COR	(32,897)	288,641	(321,538)		
Basis Adjustments:	(4,427)	(11,326)	6,899		
	<u>(37,324)</u>	<u>277,315</u>	<u>(314,639)</u>	<u>(66,074)</u>	
Basis Adjustments (PA):	0	0	0		0
a.	Yes				
b.	Accumulated Deferred Taxes			9,441,989	
	Reg Asset PA Rate Change/Norm Basis Differences			(106,726)	
	Deferred Tax reduction as result of rate decrease from 35% to 21%			1,096,007	
	Total Accumulated Deferred Taxes			10,431,270	
	Non Rate Related Adjustments				
	SFAS adjustment			16,435,532	
	Excess Deferred Non-Plant			(3,785)	
	PA Rate Change			(2,365,499)	
	Other Miscellaneous Differences			(2,154,871)	
	Accumulated Deferred Taxes			<u>22,342,646</u>	

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX5. Submit a schedule showing a breakdown of accumulated investment tax credits, (3%, 4%, 7%, 10% and 11%), together with details of methods used to write-off the unamortized balances.

A. Please see the attached.

AQUA PENNSYLVANIA, INC.
SUMMARY OF ITC
FOR THE TEST YEAR ENDED DECEMBER 31, 2023

Unamortized Investment Tax Credits are amortized using straight line amortization. Amortization begins once the credit has been taken on the Company's tax return. If the credit expires before it is utilized, the credit is written off and there is no amortization to reduce tax expense.

CREDIT YEAR	ITC %	ORIGINAL CREDIT	Credit Carried Forward	BALANCE AT 1/1/2023	AMORTIZATION	BALANCE AT 12/31/2023
1971	4%	39,883				
1972	4%	75,289				
1973	4%	136,564				
1974	4%	127,625				
1975	4%	74,456				
1975	4%	7,967				
1976	4%	58,564				
1976	4%	7,356				
1977	4%	27,001				
1978	4%	25,697				
1979	4%	43,427				
1980	4%	32,530				
1981	4%	29,745				
1982	4%	8,834				
1983	4%	8,466				
1984	4%	11,119				
1985	4%	112,718				
1986	4%	102,009				
1987	4%	5,254				
1988	4%	3,353				
1989	4%	2,487				
1990	4%	1,605				
SUBTOTAL 4% ITC		941,949				
1975	10%	231,754				
1976	10%	467,310				
1977	10%	202,839				
1978	10%	276,827				
1979	10%	454,060				
1980	10%	528,486				
1981	10%	417,758				
1982	10%	568,726				
1983	10%	634,806				
1984	10%	549,768				
1985	10%	586,856				
1986	10%	281,083				
1987	10%	80,405				
1988	10%	89,654				
1989	10%	114,117				
1990	10%	122,513				
1991	10%	110,118				
1992	10%	109,219				
1993	10%	93,387				
1994	10%	76,432				
1995	10%	55,885				
1996	10%	40,404				
1997	10%	27,924				
1998	10%	23,829				
1999	10%	15,639				
2000	10%	9,062				
SUBTOTAL 10% ITC		6,168,862	-	2,621,094	96,942	2,524,152
SOLAR PLANT		3,154,445	1,485,245	650,223	66,768	583,455
TOTAL ITC		10,265,257	1,485,245	3,271,316	163,710	3,107,607

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX6. Submit a schedule showing the adjustments for taxable net income per book, including below-the-line items, and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for ratemaking purposes.
- A. Please refer to the attached and also Exhibit 1-A, Schedule F-2 for water and Exhibit 1-B, Schedule F-2 for wastewater. The differences between book and proforma tax adjustments are due to timing and deductible refunds from advances to builders.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

BOOK AND PROFORMA TAX ADJUSTMENTS - WATER

	12/31/2023 TAX-BOOK <u>ADJUSTMENTS</u>
PRE TAX INCOME (FOR THE HISTORIC TEST YEAR ENDING 12/31/2023)	<u>\$ 237,209,470</u>
Repairs, net of book depreciation reversals	(145,775,513)
Depreciation	(15,990,931)
Contributions in Aid of Construction	(1,207,366)
Allowance for Funds Used During Construction (net of CPI)	(3,503,276)
Amortization of Utility Plant Acquisition Adjustment	-
Bad Debt	(2,055,787)
Regulatory Asset - Incremental COVID Costs	12,358
Pension	(1,634,339)
Other Post Retirement Benefits	1,101,338
Charitable Contributions	(146,837)
Other Miscellaneous Items	807,519
Plant related prior year true ups	(7,991,344)
TOTAL ADJUSTMENTS (PERM AND TIMING)	<u>(176,384,178)</u>
	60,825,293
TAXABLE INCOME-STATE	
Bonus Depreciation Recovery	(3,069,783)
Current Year Net Operating Loss Adjustment	(19,678,742)
TAXABLE INCOME STATE	<u>38,076,768</u>
STATE TAXES	3,423,101
TAXABLE INCOME FEDERAL	<u><u>\$ 57,402,191</u></u>

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

BOOK AND PROFORMA TAX ADJUSTMENTS - WASTEWATER

	12/31/2023 TAX-BOOK <u>ADJUSTMENTS</u>
PRE TAX INCOME (FOR THE HISTORIC TEST YEAR ENDING 12/31/2023)	<u>\$ 25,491,064</u>
Repairs, net of book depreciation reversals	(4,073,944)
Depreciation	(8,923,362)
Contributions in Aid of Construction	(197,399)
Allowance for Funds Used During Construction (net of CPI)	(846,396)
Amortization of Utility Plant Acquisition Adjustment	-
Bad Debt	250,597
Regulatory Asset - Incremental COVID Costs	-
Pension	-
Other Post Retirement Benefits	-
Charitable Contributions	-
Other Miscellaneous Items	(134,575)
Plant related prior year true ups	586,801
TOTAL ADJUSTMENTS (PERM AND TIMING)	<u>(13,338,278)</u>
	12,152,786
TAXABLE INCOME-STATE	
Bonus Depreciation Recovery	(84,003)
Current Year Net Operating Loss Adjustment	(5,375,396)
TAXABLE INCOME STATE	<u>6,693,387</u>
STATE TAXES	601,735
TAXABLE INCOME FEDERAL	<u><u>\$ 11,551,051</u></u>

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX7. Submit detailed calculations supporting historic and future taxable income before State and Federal Income Taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or nonutility business, or by operating divisions or areas.
- A. Aqua Pennsylvania, Inc. operates only in Pennsylvania and does not have State and Federal Income Taxes allocated due to operations in another state, or due to the operation of other taxable utility or nonutility business, or by operating divisions or areas.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX8. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.
- A. Aqua Pennsylvania, Inc. does not allocate taxes by accounting areas.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX9. Explain the reason for the use of cost of removal of any retired plant figures in the Income Tax calculations.
- A. Cost of removal is deductible under IRC Section 162 as an ordinary and necessary business expense.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX10. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. If not, explain.
- A. Aqua Pennsylvania, Inc. has flowed through all federal and state tax savings from accelerated depreciation on property installed prior to 1970.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX11. Show any income tax loss/gain carryovers from previous years that may affect historic test year income taxes or future test year Income Taxes. Show loss or gain carryovers by years of origin and amounts remaining by years at the end of the historic test year.
- A. Aqua Pennsylvania, Inc. has state and federal NOLs that originated in 2011 and 2012 respectively per the attached schedule. The state NOL is \$490,707,748 as of December 31, 2023. The federal NOL is \$81,139,498 as of December 31, 2023.

AQUA PENNSYLVANIA, INC. 2024 RATE CASE
 FILING REQUIREMENTS
 Aqua Pennsylvania, Inc. Federal NOL Carryforwards

TX11 Attach

<u>NOL</u>	<u>Beginning Balance</u>	<u>Contributions Converted to NOL</u>	<u>NOL's Utilized</u>	<u>Carryforward</u>
2019 & prior	72,689,690	0	(4,039,550)	68,650,130
2020 NOL	1,287,919	0	(368,262)	919,657
2021 NOL	7,484,337	0	(4,447,989)	3,036,348
2022 NOL	8,884,308	0	(4,865,344)	4,018,964
2023 NOL	5,961,705	0	(1,447,306)	4,514,399
	96,307,959	0	(15,168,451)	81,139,498

AQUA PENNSYLVANIA, INC. 2024 RATE CASE
 FILING REQUIREMENTS
 Aqua Pennsylvania, Inc. State NOL Carryforwards

TX11 Attach 2

<u>NOL</u>	Beginning Balance	Contributions Converted to NOL	NOL's Utilized	NOL's Expired	<u>Carryforward</u>	Expiration Year
2009 NOL	511,579	0	0	0	511,579	2029
2010 NOL	0	0	0	0	0	2030
2011 NOL	49,352,012	0	(45,852,308)	0	3,499,704	2031
2012 NOL	460,915,549	0	(65,327,520)	0	395,588,029	2032
2013 NOL	1,721,317	0	0	0	1,721,317	2033
2014 NOL	815,546	0	0	0	815,546	2034
2015 NOL	265,104	0	(265,104)	0	0	2035
2016 NOL	2,452,250	0	0	0	2,452,250	2036
2017 NOL	27,501,575	0	0	0	27,501,575	2037
2018 NOL	5,024,221	0	(2,237,602)	0	2,786,619	2038
2019 NOL	33,216,200	0	(3,652,029)	0	29,564,171	2039
2020 NOL	1,331,497	0	0	0	1,331,497	2040
2021 NOL	7,878,510	0	(737,749)	0	7,140,761	2041
2022 NOL	9,058,268	0	0	0	9,058,268	2042
2023 NOL	8,736,432	0	0	0	8,736,432	2043
	608,780,060	0	(118,072,312)	0	490,707,748	

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX12.

Provide a detailed analysis of taxes accrued per books as of the historic and future test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

A.

Taxes are accrued for each month based on the monthly revenue and expense data as well as budgeted tax adjustments. Please see the below schedule of taxes accrued per books from January 1, 2023 through December 31, 2023.

**AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS**

TAXES ACCRUED PER BOOKS

<u>Period</u>	<u>Current Federal CNI</u>	<u>Current State CNI</u>
January-2023	\$ 1,034,106	\$ 1,649,116
February-2023	\$ 5,595,200	\$ 1,649,116
March-2023	\$ 5,600,358	\$ 1,649,116
April-2023	\$ 8,301,267	\$ 2,127,731
May-2023	\$ 11,853,372	\$ 2,127,731
June-2023	\$ 3,386,818	\$ 2,127,731
July-2023	\$ 6,713,262	\$ 3,626,710
August-2023	\$ 10,129,221	\$ 3,626,710
September-2023	\$ 8,392,195	\$ 3,626,710
October-2023	\$ 11,555,991	\$ 3,337,721
November-2023	\$ 14,453,633	\$ 3,337,721
December-2023	\$ 7,178,864	\$ 3,337,721

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX13. Under Section 1552 of the Internal Revenue Code and Regulations at 1.1552-1 if applicable, a parent company, in filing a consolidated Income Tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government. If this request is not applicable, provide an explanation.
- a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated Income Tax return.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide annual Income Tax return for group, and if Income Tax return shows net operating loss, provide details of amount of net operating loss allocated to the Income Tax returns of each of the members of the consolidated group.
- A.
- a. Each member participating in Essential Utilities, Inc.'s consolidated Federal tax return has its share of tax liability calculated on a separate return basis. Members are compensated for tax attributes when utilized by the consolidated group (benefits of loss method). Please see the Attachment 1 for Essential Utilities, Inc.'s consolidated Federal Income Tax Summary and Attachment 2 for the calculation of the consolidate tax savings adjustment pursuant to Act 40.
 - b. See Column 9 of attached schedule for each income members' tax liability, and pro-rata reimbursement for the utilization of loss members' net operating losses.
 - c. See Column 5 of the attached schedule for the tax liabilities paid by the income generating memebbers of the consolidated group for the utilization of the loss members tax attributes. No cash payments were made during the test year due to the generation of tax losses.
 - d. Please see the Attachment 1 - Essential Utilities, Inc.'s consolidated Federal Income Tax Summary. Column 10 contains the net operating loss allocated to each loss member of the consolidated group.

Essential Utilities and Subsidiaries
Income Tax Allocation - 2022 Federal Income Tax Return

TX13 Attach 1

	1	2	3	4	5	6	7	8	9	10	11
			Inc/(Loss)	Inc/(Loss)	DR/(CR)	Inc/(Loss)	Inc/(Loss)	DR/(CR)	DR/(CR)	2022	DR/(CR)
Company Name	Net Operating	Charitable	Total	Companies	Payable	Companies	Prorata NOL	Tax Effect of	Tax Sharing	CY NOL DTA	CY NOL DTA
	Income/ Loss	Contribution	NOL as per 1120	Utilizing NOL		Generating NOL	Utilized	@ 21%	Allocation	Carryforward -	Carryforward -
										Gross	Tax Effected
Essential Utilities Inc.	(41,007,836)	454,269	(40,553,567)	-	-	(40,553,567)	22,208,486	4,663,782	4,663,782	18,345,081	3,852,467
Aqua Virginia Inc	4,121,717		4,121,717	4,121,717	(865,561)	-	-	-	(865,561)	-	-
Great Bay Utilities, Inc.	(51,154)		(51,154)	-	-	(51,154)	28,014	5,883	5,883	23,140	4,859
Aqua Indiana	4,073,291		4,073,291	4,073,291	(855,391)	-	-	-	(855,391)	-	-
Aqua Texas	4,627,643		4,627,643	4,627,643	(971,805)	-	-	-	(971,805)	-	-
Aqua Texas Oper (Non Reg)	250,733		250,733	250,733	(52,654)	-	-	-	(52,654)	-	-
Aqua North Carolina Inc	(8,520,941)		(8,520,941)	-	-	(8,520,941)	4,666,352	979,934	979,934	3,854,589	809,464
Aqua New Jersey Inc	(55,085,637)		(55,085,637)	-	-	(55,085,637)	30,166,732	6,335,014	6,335,014	24,918,905	5,232,970
Aqua Wastewater Mgmt Inc.	(17,071)		(17,071)	-	-	(17,071)	9,349	1,963	1,963	7,722	1,622
Aqua Resources Inc.	4,347,577		4,347,577	4,347,577	(912,991)	-	-	-	(912,991)	-	-
Aqua Services, Inc.	(217,426)		(217,426)	-	-	(217,426)	119,070	25,005	25,005	98,356	20,655
Essential Utilities Services Inc	6,333,496		6,333,496	6,333,496	(1,330,034)	-	-	-	(1,330,034)	-	-
Aqua Illinois, Inc.	17,013,381		17,013,381	17,013,381	(3,572,810)	-	-	-	(3,572,810)	-	-
Aqua Pennsylvania Inc	100,272,694		100,272,694	100,272,694	(21,057,266)	-	-	-	(21,057,266)	-	-
Honesdale Consol Water Co	(3,212,275)		(3,212,275)	-	-	(3,212,275)	1,759,149	369,421	369,421	1,453,126	305,156
Aqua Pennsylvania WW, Inc	(5,672,035)		(5,672,035)	-	-	(5,672,035)	3,106,196	652,301	652,301	2,565,839	538,826
Aqua Ohio Inc.	(6,059,056)		(6,059,056)	-	-	(6,059,056)	3,318,141	696,810	696,810	2,740,915	575,592
Hendricks County WW LLC	2,814,106		2,814,106	2,814,106	(590,962)	-	-	-	(590,962)	-	-
Western Hancock Inc	2,231,346		2,231,346	2,231,346	(468,583)	-	-	-	(468,583)	-	-
Aqua Ohio Wastewater, Inc	474,187		474,187	474,187	(99,579)	-	-	-	(99,579)	-	-
Delta Natural Gas Company, Inc.	5,318,613		5,318,613	5,318,613	(1,116,909)	-	-	-	(1,116,909)	-	-
Peoples Natural Gas Company LLC	(94,659,891)		(94,659,891)	-	-	(94,659,891)	51,838,914	10,886,172	10,886,172	42,820,977	8,992,405
Peoples TWP LLC	328,536		328,536	328,536	(68,993)	-	-	-	(68,993)	-	-
Peoples Gas KY LLC	(299,736)		(299,736)	-	-	(299,736)	164,145	34,471	34,471	135,591	28,474
Peoples Gas WV LLC	(4,563,061)		(4,563,061)	-	-	(4,563,061)	2,498,884	524,766	524,766	2,064,177	433,477
Peoples Homeworks LLC	1,927,246		1,927,246	1,927,246	(404,722)	-	-	-	(404,722)	-	-
PNG Gathering LLC	(1,114,695)		(1,114,695)	-	-	(1,114,695)	610,444	128,193	128,193	504,251	105,893
Delta Resources, LLC	300,364		300,364	300,364	(63,076)	-	-	-	(63,076)	-	-
DELGASCO, LLC	2,177,192		2,177,192	2,177,192	(457,210)	-	-	-	(457,210)	-	-
ENPRO, LLC	100,863		100,863	100,863	(21,181)	-	-	-	(21,181)	-	-
LDC Funding LLC	(695,908)		(695,908)	-	-	(695,908)	381,102	80,032	80,032	314,806	66,109
LDC Holdings LLC	(331,789)		(331,789)	-	-	(331,789)	181,699	38,157	38,157	150,090	31,519
PNG Companies LLC	(65,375,806)	265,987	(65,109,819)	-	-	(65,109,819)	35,656,309	7,487,825	7,487,825	29,453,510	6,185,237
Total	(130,171,332)	720,256	(129,451,076)	156,712,985	(32,909,727)	(286,164,061)	156,712,985	32,909,727	-	129,451,076	27,184,726

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Consolidated Tax Adjustment

TX13 Attach 2

Federal Taxable Income	2021	2022	2023	3 Year Average
<u>Tax Loss Entities</u>				
Essential Utilities Inc	(11,748,992)	(40,553,566)	(57,253,252)	(36,518,603)
Great Bay Utilities, Inc.	(6,017)	(51,150)	(37,107)	(31,425)
Aqua North Carolina Inc	(6,304,556)	(8,520,940)	-	(4,941,832)
Honesdale Consol Water Co	(492,862)	(3,212,276)	(5,961,705)	(3,222,281)
Aqua New Jersey Inc	-	(55,085,636)	(12,197,521)	(22,427,719)
Aqua Wastewater Mgmt Inc.	-	(17,071)	-	(5,690)
Aqua Services, Inc.	-	(217,423)	(4,587,237)	(1,601,553)
Aqua Pennsylvania WW, Inc	(6,991,475)	(5,672,032)	-	(4,221,169)
Aqua Ohio Inc.	(3,751,689)	(6,059,061)	(13,684,598)	(7,831,783)
DELGASCO LLC	-	-	-	-
ENPRO LLC	-	-	-	-
Peoples Natural Gas Co LLC	(82,719,136)	(94,659,887)	(436,070,355)	(204,483,126)
Peoples TWP LLC	(34,157,057)	-	(38,564,151)	(24,240,403)
Peoples Gas KY	(825,841)	(299,738)	(168,662)	(431,414)
Peoples Gas WV	(2,413,313)	(4,563,057)	(756,772)	(2,577,714)
PNG Companies LLC	(57,380,640)	(65,109,819)	(62,058,579)	(61,516,346)
PNG Gathering LLC	(1,841,629)	(1,114,696)	(646,526)	(1,200,950)
LDC Funding LLC	(152,391)	(695,908)	-	(282,766)
LDC Holdings LLC	(329,070)	(331,789)	-	(220,286)
Total Tax Loss	(209,114,668)	(286,164,049)	(631,986,465)	(375,755,061)

<u>Tax Positive Entities</u>					<u>% of Total</u>
Aqua Virginia	5,323,326	4,121,711	1,222,003	3,555,680	2.378%
Great Bay Utilities, Inc.	-	-	-	-	0.000%
Aqua Indiana	4,276,741	4,073,291	5,254,047	4,534,693	3.033%
Aqua Texas	9,541,640	4,627,643	14,807,884	9,659,056	6.461%
Aqua Texas Oper (Non Reg)	428,371	250,734	88,690	255,932	0.171%
Aqua North Carolina Inc	-	-	4,582,678	4,582,678	-
Aqua New Jersey Inc	8,861,392	-	-	2,953,797	1.976%
Aqua Wastewater Mgmt Inc.	176,306	-	215	58,840	0.039%
Aqua Resources Inc.	3,540,424	4,347,577	4,587,639	4,158,547	2.782%
Aqua Services, Inc.	9,504,075	-	-	4,752,038	3.179%
Essential Services	-	6,333,496	7,920,415	4,751,304	3.178%
Aqua Illinois, Inc.	21,426,930	17,013,382	16,221,255	18,220,522	12.188%
Aqua Pennsylvania Inc	46,832,049	100,272,707	67,883,127	71,662,628	47.935%
Aqua Pennsylvania WW, Inc	-	-	10,628,248	3,542,749	2.370%
Aqua Ohio Inc.	-	-	-	-	0.000%
Hendricks County WW LLC	2,587,682	2,814,104	1,432,052	2,277,946	1.524%
Western Hancock Inc	3,406,734	2,231,346	1,094,514	2,244,198	1.501%
Aqua Ohio Wastewater, Inc	153,547	474,189	460,445	362,727	0.243%
Delta Natural Gas Company, Inc.	2,718,088	5,318,615	10,437,190	6,157,964	4.119%
DELGASCO LLC	3,355,449	2,177,193	3,317,530	2,950,057	1.973%
Delta Resources LLC	319,857	300,363	490,232	370,151	0.248%
ENPRO LLC	3,932	100,862	45,096	49,963	0.033%
LDC Funding LLC	-	-	626,891	208,964	0.140%
LDC Holdings LLC	-	-	2,719	906	0.001%
Peoples Home Works	1,821,644	1,927,246	2,322,636	2,023,842	1.354%
Peoples TWP LLC	-	328,528	-	164,264	0.110%
Subtotal Taxable Income	124,278,187	156,712,988	153,425,506	149,499,446	100.00%
Total	(84,836,481)	(129,451,061)	(478,560,959)	(226,255,614)	

Aqua PA/Aqua PA WW Combined

Allocated Average Tax Loss	(75,205,377)	(75,205,377)
Tax Effect at 21%	(15,793,129)	(15,793,129)

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX14. Provide a copy of the Corporate Federal Tax Returns and supporting schedules for the preceding 3 years and, if applicable, a copy of the calculation workpapers for the company's consolidated tax savings adjustment.
- A. The Company will provide this information upon request and forward under a confidentiality agreement.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX15. Provide a schedule of Federal and Pennsylvania taxes, other than Income Taxes, calculated on the basis of test year per book, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
- a. Social Security.
 - b. Unemployment.
 - c. Capital Stock.
 - d. Public Utility Realty.
 - e. PUC assessment.
 - f. Other property.
 - g. Any other appropriate categories.
- A. Please refer to Exhibit 1-A and Exhibit 1-B, Schedules D-2 through D-2.4 for water and Exhibits 1-C through 1-E, Schedules D-2 through D-2.4 for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX16. Submit a schedule showing a breakdown of the deferred Income Taxes by State and Federal per book, pro forma, existing rates, and under proposed rates.
- A. Please refer to Exhibit 1-A and Exhibit 1-B, Schedule F-1 for water and Exhibit 1-C through Exhibit 1-E, Schedule F-1 for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

- TX17. With respect to determination of income taxes, Federal and State:
- a. Show Income Tax results of the annualizing and normalizing adjustments to the historic test year before any rate increase.
 - b. Show Income Taxes for the annualized and normalized test year.
 - c. Show Income Tax effect of the rate increase requested.
 - d. Show Income Taxes for the normalized and annualized test year after application of the full rate increase.
- A. Please refer to Exhibit 1-A and Exhibit 1-B, Schedules A-1 and F-2 for water and Exhibit 1-C through Exhibit 1-E, Schedules A-1 and F-2 for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

D. Taxes

TX18. State amount of debt interest utilized for Income Tax calculations, and details of debt interest computations, under each of the following rate case bases:

- a. Actual per book test year.
- b. Annualized historic test year-end.
- c. Proposed future test year-end.

A.

The debt utilized for income tax calculations is the same interest that is accrued on the books. Under the Uniform Capitalization rules, interest must also be capitalized for income tax purposes. Please refer to Exhibit 1-A, Schedules A-1, F-2, and E-1 for water; Exhibit 1-B, Schedules A-1, F-2, and E-1 for Shenandoah; Exhibit 1-C, Schedules A-1, F-2, and E-1 for Wastewater Base; Exhibit 1-D, Schedules A-1, F-2, and E-1 for Wastewater Lower Makefield; and Exhibit 1-E, Schedules A-1, F-2, and E-1 for Wastewater East Whiteland.

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

TABLE OF CONTENTS TO MINIMUM FILING REQUIREMENTS

E. RATE BASE

MFR	Description
RB1	Measures Or Value
RB2	CWIP
RB3	Non Revenue CWIP
RB4	Plant Held For Future Use
RB5	Fuel Inventory
RB6	Measures Or Value
RB7	Working Capital
RB8	Working Capital
RB9	Amortized Exp In Lead/Lag
RB10	Funds Availability
RB11	Materials & Supplies
RB12	Projected Plant Additions
RB13	Plant Balance Projections
RB14	Plant In Service
RB15	Plant In Service
RB16	CIAC

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

- RB1. Provide a schedule showing the measures of value and the rates of return at the original cost in the current case. All claims made on this exhibit should be cross-referenced to appropriate exhibits.
- A. Please refer to Exhibits 1-A through 1-B, Schedule A-4 for water and Exhibits 1-C through 1-E, Schedule A-4 for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB2.

If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. This exhibit should be updated at the conclusion of these proceedings.

A.

The Company is not making a rate base claim for construction work in progress in this filing.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

- RB3. If a claim is made for nonrevenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the historic and future test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include a list of items needed to complete each project, such as landscaping and fencing, and estimated total amounts to be spent to complete each project. These exhibits should be updated at the conclusion of these proceedings.
- A. The Company's claim does not include any nonrevenue producing for construction work in progress.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

- RB4. If a claim is made for plant held for future use, supply the following:
- a. A brief description of the plant or land site and its original cost.
 - b. expected date of use for each item claimed.
 - c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d. Date when each item was acquired.
 - e. Date when each item was placed in the plant held for future use account.
- A. The Company is not making a rate base claim for plant held for future use in this filing.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB5.

If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances, noting quantity and price for the fuel inventories by type of fuel for the 13 months prior to the end of the historic test year by location, station, etc. Explain the method of determining the claim if other than that described above.

A.

Fuel for heating, transportation, and power production is not inventoried, but expensed at the time of purchase. Working capital requirements for these types of fuel are reflected as part of "other" in the lag day calculation shown in Exhibit 1-A and Exhibit 1-B, Schedule G-5.2 for water and Exhibits 1-C through 1-E, Schedule G-5.2 for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

- RB6. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.
- A. The Company is not making a rate base claim for any additional items not previously mentioned.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

- RB7. Provide schedules and data in support of the following working capital items:
- a. Prepayments—list and identify all items.
 - b. Federal Income Tax accrued or prepaid.
 - c. Pennsylvania State Income Tax accrued or prepaid.
 - d. Pennsylvania Capital Stock Tax accrued or prepaid.
 - e. Pennsylvania Public Utility Realty Tax accrued or prepaid.
 - f. Payroll taxes accrued or prepaid.
 - g. Any adjustments related to the above items for ratemaking purposes.
- A. Please refer to Exhibit 7 and Exhibits 1-A and 1-B, Schedule G-5.3 for water and Exhibits 1-C through 1-E, Schedule G-5.3 for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

- RB8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.
- a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.
- A. Please refer to Exhibit 7 and Schedules G-5 through G-5.4 of Exhibits 1-A and 1-B for water and Schedules G-5 through G-5.4 of Exhibits 1-C through 1-E for wastewater.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

- RB9. Indicate if amortized expenses have been removed from the lead-lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.
- A. The Company has removed amortized expenses from the lead-lag study. Please see the attached for evidence of removal.

**AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS**

REMOVAL OF AMORTIZED EXPENSES FROM LEAD/LAG STUDY

	Exhibit 1-A	Exhibit 1-B	Exhibit 1-C	Exhibit 1-D	Exhibit 1-E	Exhibit 1
	WATER BASE	SHENANDOAH	WASTEWATER	LOWER MAKEFIELD	EAST	Schedule
	PRESENT RATES	WATER	BASE	WW	WHITELAND WW	Reference
	12/31/2025	PRESENT RATES	PRESENT RATES	PRESENT RATES	PRESENT RATES	
	12/31/2025	12/31/2025	12/31/2025	12/31/2025	12/31/2025	
Total Operating Expenses	\$ 145,643,159	\$ 1,777,756	\$ 29,544,323	\$ 7,682,321	\$ 2,388,320	C-2, line 24
Less:						
Uncollectible Accounts	4,674,136	8,017	836,698	121,428	36,966	C-2, line 19
Amort. Of Merger Costs						
Amortization of Rate Case	1,149,461	7,668	107,648	29,760	10,463	C-2, line 20
Amortization of UPAA	69,092	-	(532,417)	-	-	C-2, line 21
Amortization of Tank Painting	-	-	-	-	-	C-2, line 22
Amortization Other	2,511,175	-	419,962	-	-	C-2, line 23
	<u>8,403,864</u>	<u>15,685</u>	<u>831,891</u>	<u>151,188</u>	<u>47,429</u>	
	\$ 137,239,295	\$ 1,762,070	\$ 28,712,433	\$ 7,531,134	\$ 2,340,890	G-5.2, line 12

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB10. Identify the funds availability arrangements or terms which the company has with its banks with respect to deposits of customer checks. For example, does the company have same day or next day access to funds deposited?

A. Funds availability from customer check deposits depends on several factors including: the day and time of deposit, the drawee endpoint, and the bank of deposit's ledger cutoff time and availability schedule. The Company utilizes a retail lockbox site for processing the majority of customer remittances, which generally results in an availability between 0 to 2 days. Typically, funds from out-of-state checks are available 2 days after deposit, while funds from checks drawn on local banks are available 0 and 1 day depending upon when they are processed by the lockbox.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB11. In reference to materials and supplies:

- a. What method of inventory valuation was used to develop the claim for materials and supplies?
- b. Does the utility use a material and supply model to calculate needed material and supply levels?
- c. If so, provide the model. Supply an illustrative example of how the monthly balances are derived.
- d. Provide the actual monthly value for the inventory of materials and supplies for the past 12 months. Supply as of the end of the historic test year, a 13-month average, by month, for the material and supply account.
- e. Provide the monthly level of materials and supplies for 3 years prior to the conclusion of the historic test year.

- A.
 - a. The Company's claim for materials and supplies is based on recording inventories at cost, not in excess of market value. Cost is determined using the first-in, first-out method.
 - b. The Company does not use a material and supply model to calculate needed material and supply levels.
 - c. The Company does not use a material and supply model.
 - d. Please refer to Exhibits 1-A through 1-B, Schedule G-4 for water and Exhibits 1-C through 1-E, Schedule G-4 for wastewater.
 - e. Please see the attached.

**AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS**

MATERIALS AND SUPPLIES - ACCOUNT 151000

	FOR THE TWELVE MONTHS ENDED 12/31/2021	FOR THE TWELVE MONTHS ENDED 12/31/2022	FOR THE TWELVE MONTHS ENDED 12/31/2023
January	\$7,656,146	\$16,293,945	\$19,471,750
February	\$7,705,033	\$16,936,781	\$18,730,615
March	\$8,452,883	\$17,673,043	\$18,123,265
April	\$8,315,542	\$16,810,045	\$16,948,305
May	\$9,098,629	\$17,139,271	\$16,750,637
June	\$10,597,436	\$16,840,894	\$15,108,709
July	\$13,147,350	\$17,693,698	\$15,851,162
August	\$15,796,963	\$18,095,018	\$16,425,305
September	\$18,121,958	\$18,023,524	\$17,640,031
October	\$17,996,441	\$17,988,047	\$17,657,017
November	\$17,845,778	\$19,106,196	\$17,511,251
December	\$16,420,957	\$19,696,718	\$16,367,534

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

- RB12. For each nonblanket or projected plant addition to cost the greater of \$100,000 or 0.5% of current rate base, included in the future test year, please provide:
- a. Description of the project.
 - b. Original budgeted cost broken down by allowance for funds used during construction (AFUDC) and non-AFUDC components.
 - c. Current budgeted cost broken down by AFUDC and non-AFUDC components.
 - d. Reason for change in budgeted cost.
 - e. Original estimated date of completion and in service.
 - f. Current estimated date of completion and in service.
 - g. Reason for change in completion date.
 - h. Anticipated retirement related to the plant addition.
 - i. Starting date of project.
 - j. Amount expended to date.
 - k. Percent of project currently complete.
 - l. The depreciation rate applicable.
 - m. Identify which projects are due to a Pennsylvania Department of Environmental Protection (PA-DEP) or Federal Environmental Protection Agency (EPA) requirement.

- A. The Company has no water projects that meet this threshold. Please refer to the testimony of Michael Convery for wastewater projects that meet the above threshold requested.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB13. Explain how the future test year plant balances were projected and provide supporting workpapers and documentation.

A. This rate filing is based on a fully projected future test year. The Company's future test year and fully projected future test year plant balances were projected using the 12/31/2023 actual plant balances and the addition of the 12/31/2023 CWIP balance, budgeted capital expenditures anticipated to be in-service for the periods of 1/1/2024-12/31/2024 for the future test year and 1/1/2025-12/31/2025 for the fully projected future test year, and projected retirements. Please refer to the direct testimony of John J. Spanos and the accompanying Exhibits 6-A and 6-B for water supporting workpapers and documentation and Exhibits 6-C through 6-E for wastewater supporting workpapers and documentation.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB14. Are all of the assets used in the plant-in-service claim used exclusively by the water or wastewater utility? If not, provide the estimated percentage that each shared asset is used by other entities.

A. All of the water assets used in the plant-in-service claim are used exclusively by the water utility except for the corporate headquarters located at 762 Lancaster Avenue, Bryn Mawr, PA 19010, whereby approximately 50% is used by corporate affiliates of Essential Utilities. All of the wastewater assets used in the plant-in-service claim are used exclusively by the wastewater utility.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

RB15. Is all plant included in rate base currently being used in providing water or wastewater service? If not, provide a schedule which presents those plant items which are not, and indicate the corresponding amounts and account numbers. Further, provide a detailed narrative explaining the reason why such plant is not being used and the anticipated future disposition of the plant.

A. All plant included in the Company's rate base claim is currently used and useful or will be by the end of the fully projected future test year of December 31, 2025.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

E. Rate Base

- RB16. Provide all workpapers and supporting documentation showing the derivation of the projected balances of contributions in aid of construction, customer advances for construction and company service line and customer deposits for the future test year.
- A. The Company's claim does not include any projects to be funded by contributions in aid of construction or customer advances for construction. Any increase in CAC or CIAC would trigger a corresponding and offsetting adjustment in plant in service. Please refer to Schedules G-1 and G-6 of Exhibits 1-A through 1-B for water and Schedules G-1 and G-6 of Exhibits 1-C through 1-E for wastewater.

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

TABLE OF CONTENTS TO MINIMUM FILING REQUIREMENTS
F. DEPRECIATION

MFR	Description
DP1	Depreciation Methods
DP2	Depreciation Charts
DP3	Depreciation Account Balance
DP4	Depreciation Reserve
DP5	Survivor Curves
DP6	Salvage

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

F. Depreciation

- DP1. Provide a description of the depreciation methods used to calculate annual depreciation amounts and depreciation reserves, together with a discussion of the factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.
- A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.1

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 6-A, Part 2 in Part IV. Calculation of Annual and Accrued Depreciation, and in Exhibit No. 6-B, Part 2 in Part IV. Calculation of Annual and Accrued Depreciation for water assets. The same depreciation methods are discussed in Exhibit No. 6-C, Part 2, Exhibit No. 6-D, Part 2 and Exhibit No. 6-E, Part 2 for wastewater assets.

Field trips and facilities visited for Aqua Pennsylvania, Inc. are presented in Exhibit No. 6-A, Part 2 in Part III. Service Life Considerations, and in Exhibit No. 6-C, Part 2 in Part III. Service Life Considerations.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

F. Depreciation

- DP2. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.
- A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.2

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

Charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized is presented in Exhibit No. 6-A, Part 2 in Part VI. Service Life Statistics, and in Exhibit No. 6-B, Part 2 in Part VI. Service Life Statistics for the water accounts. The same life analysis in Exhibit No. 6-C, Part 2 is included in Exhibit, No. 6-D and Exhibit No. 6-E for wastewater accounts.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

F. Depreciation

DP3. Provide the surviving original cost at historic test year-end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including contributions in aid of construction and customers' advances for construction.

A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.3

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

The surviving original cost at the end of the historical year December 31, 2023 by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 6-A, Part 1 beginning on page II-10, in Exhibit No. 6-B, Part 1 beginning on page II-5, in Exhibit No. 6-C, Part 1 beginning on page II-7, in Exhibit No. 6-D, Part 1 beginning on page II-7 and in Exhibit No. 6-E, Part 1 beginning on page II-7.

The surviving original cost at test year end December 31, 2024, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 6-A, Part 2 beginning on page VII-10, in Exhibit No. 6-B, Part 2 beginning on page VII-5, in Exhibit No. 6-C, Part 2 beginning on page VII-7, in Exhibit No. 6-D, Part 2 beginning on page VII-7 and in Exhibit No. 6-E, Part 2 beginning on page VII-7.

The surviving original cost at test year end December 31, 2025, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 6-A, Part 3 beginning on page II-10, and in Exhibit No. 6-B, Part 3 beginning on page II-5, in Exhibit No. 6-C, Part 3 beginning on page II-7, in Exhibit No. 6-D, Part 3 beginning on page II-7 and in Exhibit No. 6-E, Part 3 beginning on page II-7.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

F. Depreciation

- DP4. Provide a comparison of the calculated depreciation reserve used for ratemaking purposes v. the book reserve by account at the end of the test year, if they differ.
- A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.4

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

A comparison of the calculated depreciation reserve v. book reserve by account as of December 31, 2023, at December 31, 2024 and at December 31, 2025, are attached as pages FR VI.4 (2) through (28) for both water and wastewater systems.

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023**

ACCOUNT	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
WATER PLANT		
304.2 POWER AND PUMPING STRUCTURES	20,154,424	20,107,346
304.3 PURIFICATION BUILDINGS	79,416,007	74,055,929
304.61 OFFICE BUILDINGS	23,371,070	26,245,652
304.62 STORES, SHOP AND GARAGE BUILDINGS	4,891,172	5,445,444
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	15,277,376	17,062,423
305 COLLECTING AND IMPOUNDING RESERVOIRS	15,512,919	14,422,640
306 LAKE, RIVER AND OTHER INTAKES	9,075,794	9,457,963
307 WELLS AND SPRINGS	21,456,606	21,957,196
310.4 OTHER POWER PRODUCTION EQUIPMENT	14,646,542	14,263,799
311 ELECTRIC PUMPING EQUIPMENT	47,795,302	48,804,104
320 PURIFICATION SYSTEM		
STRUCTURES	43,997,418	45,679,664
WELLS AND BOOSTERS	4,202,600	4,363,287
EQUIPMENT	40,263,357	41,802,830
COMPUTERS	6,747,002	6,747,002
PAINTING	231,328	257,793
FILTER MEDIA	3,155,392	3,516,391
TOTAL ACCOUNT 320	<u>98,597,097</u>	<u>102,366,967</u>
330 DISTRIBUTION RESERVOIRS AND STANDPIPES	84,641,113	83,278,382
331 MAINS AND ACCESSORIES		
CAST IRON - 4 INCH AND UNDER	11,465,475	7,961,382
CAST IRON - 6, 8 AND 10 INCH	424,462,731	294,737,880
CAST IRON - 12 INCH AND OVER	112,632,762	78,209,791
STEEL	2,628,822	1,825,398
LOCK JOINT	3,661,539	2,542,495
VALVES	14,221,592	9,875,170
SPECIAL CONSTRUCTION	10,743,080	7,459,766
CEMENT WROUGHT IRON	34,541	23,985
COPPER MAINS	240,613	167,077
ASBESTOS CEMENT	1,654,901	1,149,128
PLASTIC	10,407,726	7,226,903
MAIN CLEANING AND LINING	47,190,602	32,768,148
TOTAL ACCOUNT 331	<u>639,344,384</u>	<u>443,947,123</u>
333 SERVICES	121,692,996	125,403,691
334 METERS		
REMOTE	74,232,352	91,238,784
ERTS	37,153,838	43,673,456
TOTAL ACCOUNT 334	<u>111,386,190</u>	<u>134,912,240</u>
335 FIRE HYDRANTS	27,367,941	26,549,396
336 BACKFLOW PREVENTION DEVICES	89,604	83,086
340 OFFICE FURNITURE AND EQUIPMENT	53,888,757	43,178,995
341 TRANSPORTATION EQUIPMENT		
VEHICLES	12,969,998	16,994,178
OTHER	1,084,495	796,060
TOTAL ACCOUNT 341	<u>14,054,493</u>	<u>17,790,238</u>
342 STORES EQUIPMENT	1,414,549	1,410,536
343.1 SHOP EQUIPMENT	1,030,982	1,015,829
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	9,097,921	9,028,070
344 LABORATORY EQUIPMENT	3,354,612	3,849,777
346 COMMUNICATION EQUIPMENT	14,961,226	13,528,870
347 MISCELLANEOUS EQUIPMENT	1,570,498	1,545,545
348 OTHER TANGIBLE PLANT	19,749	18,920
TOTAL WATER PLANT IN SERVICE	<u>1,434,109,324</u>	<u>1,259,730,162</u>

**AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023**

ACCOUNT	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
304.2 POWER AND PUMPING STRUCTURES	268,590	321,141
304.3 PURIFICATION BUILDINGS	94,496	31,056
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	34,824	32,293
307 WELLS AND SPRINGS	928,785	1,045,735
310.4 OTHER POWER PRODUCTION EQUIPMENT	479,550	760,129
311 ELECTRIC PUMPING EQUIPMENT	1,100,918	1,114,516
320 PURIFICATION SYSTEM - EQUIPMENT	160,153	42,159
330 DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	1,054,687	1,391,697
331 MAINS AND ACCESSORIES		
CAST IRON - 4 INCH AND UNDER	111,013	91,732
CAST IRON - 6, 8 AND 10 INCH	48,743,268	40,277,597
CAST IRON - 12 INCH AND OVER	2,425,553	2,004,286
STEEL	70	58
VALVES	571,548	472,282
ASBESTOS CEMENT	3,274,202	2,705,542
PLASTIC	1,813,269	1,498,343
TOTAL ACCOUNT 331	<u>56,938,923</u>	<u>47,049,840</u>
333 SERVICES	2,979,597	3,325,706
334 METERS	74,762	79,525
335 FIRE HYDRANTS	3,196,254	3,574,868
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84	84
344.2 LABORATORY EQUIPMENT - ELECTRONIC	<u>1,377</u>	<u>1,662</u>
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	<u>67,313,000</u>	<u>58,770,410</u>
TOTAL DEPRECIABLE WATER PLANT IN SERVICE	<u>1,366,796,324</u>	<u>1,200,959,751</u>

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024**

ACCOUNT	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
WATER PLANT		
304.2 POWER AND PUMPING STRUCTURES	21,751,340	21,824,449
304.3 PURIFICATION BUILDINGS	85,467,712	80,780,416
304.61 OFFICE BUILDINGS	25,815,153	28,396,566
304.62 STORES, SHOP AND GARAGE BUILDINGS	5,059,746	5,595,437
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	17,068,749	18,753,357
305 COLLECTING AND IMPOUNDING RESERVOIRS	15,946,536	14,829,579
306 LAKE, RIVER AND OTHER INTAKES	9,787,819	10,140,067
307 WELLS AND SPRINGS	20,852,926	19,987,739
310.4 OTHER POWER PRODUCTION EQUIPMENT	16,327,642	16,091,129
311 ELECTRIC PUMPING EQUIPMENT	50,277,674	51,629,436
320 PURIFICATION SYSTEM		
STRUCTURES	46,277,756	48,027,960
WELLS AND BOOSTERS	4,466,301	4,635,215
EQUIPMENT	43,554,936	44,689,744
COMPUTERS	6,744,534	6,738,733
PAINTING	242,391	257,793
FILTER MEDIA	3,416,459	3,711,875
TOTAL ACCOUNT 320	<u>104,702,377</u>	<u>108,061,320</u>
330 DISTRIBUTION RESERVOIRS AND STANDPIPES	90,857,876	90,071,819
331 MAINS AND ACCESSORIES		
CAST IRON - 4 INCH AND UNDER	12,407,337	9,182,301
CAST IRON - 6, 8 AND 10 INCH	459,895,051	332,825,823
CAST IRON - 12 INCH AND OVER	120,065,145	85,645,646
STEEL	2,685,740	1,938,301
LOCK JOINT	3,579,416	2,539,848
VALVES	15,315,962	11,357,087
SPECIAL CONSTRUCTION	11,192,756	8,050,068
CEMENT WROUGHT IRON	35,752	27,705
COPPER MAINS	288,494	222,932
ASBESTOS CEMENT	1,707,884	1,615,570
PLASTIC	11,315,004	8,352,345
MAIN CLEANING AND LINING	49,731,924	35,960,395
TOTAL ACCOUNT 331	<u>688,220,465</u>	<u>497,718,021</u>
333 SERVICES	130,067,593	133,894,052
334 METERS		
REMOTE	77,425,514	92,651,192
ERTS	38,632,936	44,364,579
TOTAL ACCOUNT 334	<u>116,058,450</u>	<u>137,015,771</u>
335 FIRE HYDRANTS	29,253,994	28,472,525
336 BACKFLOW PREVENTION DEVICES	100,889	95,730
339 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	1,922	1,978
340 OFFICE FURNITURE AND EQUIPMENT	51,191,193	40,722,313
341 TRANSPORTATION EQUIPMENT		
VEHICLES	14,997,850	18,469,532
OTHER	1,129,311	843,192
TOTAL ACCOUNT 341	<u>16,127,161</u>	<u>19,312,724</u>
342 STORES EQUIPMENT	1,589,368	1,585,356
343.1 SHOP EQUIPMENT	1,153,340	1,150,046
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	9,916,040	9,846,213
344 LABORATORY EQUIPMENT	3,541,694	3,998,044
345 POWER OPERATED EQUIPMENT	4,652	4,829
346 COMMUNICATION EQUIPMENT	17,004,781	15,585,988
347 MISCELLANEOUS EQUIPMENT	1,673,051	1,648,099
348 OTHER TANGIBLE PLANT	21,528	20,700
TOTAL WATER PLANT IN SERVICE	<u>1,529,841,671</u>	<u>1,357,233,703</u>

**AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024**

<u>ACCOUNT</u> (1)	<u>CALCULATED ACCRUED DEPRECIATION</u> (2)	<u>BOOK DEPRECIATION RESERVE</u> (3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
304.2 POWER AND PUMPING STRUCTURES	273,761	325,767
304.3 PURIFICATION BUILDINGS	196,824	142,204
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	39,107	36,960
307 WELLS AND SPRINGS	980,315	1,100,376
310.4 OTHER POWER PRODUCTION EQUIPMENT	511,800	790,429
311 ELECTRIC PUMPING EQUIPMENT	1,139,102	1,163,907
320 PURIFICATION SYSTEM - EQUIPMENT	388,862	297,845
330 DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	1,094,509	1,429,672
331 MAINS AND ACCESSORIES		
CAST IRON - 4 INCH AND UNDER	134,575	117,724
CAST IRON - 6, 8 AND 10 INCH	51,282,308	43,332,649
CAST IRON - 12 INCH AND OVER	2,660,062	2,245,499
STEEL	401	391
VALVES	664,000	568,272
ASBESTOS CEMENT	3,315,006	2,888,525
PLASTIC	1,970,715	1,696,871
TOTAL ACCOUNT 331	<u>60,027,067</u>	<u>50,849,931</u>
333 SERVICES	3,309,385	3,652,461
334 METERS	74,968	75,740
335 FIRE HYDRANTS	3,459,662	3,832,162
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84	84
344.2 LABORATORY EQUIPMENT - ELECTRONIC	<u>1,405</u>	<u>1,662</u>
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	<u>71,496,851</u>	<u>63,699,200</u>
TOTAL WATER PLANT	<u>1,458,344,820</u>	<u>1,293,534,503</u>

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025**

ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
WATER PLANT		
304.2 POWER AND PUMPING STRUCTURES	23,312,985	23,425,157
304.3 PURIFICATION BUILDINGS	91,675,295	87,276,804
304.61 OFFICE BUILDINGS	28,183,919	30,424,382
304.62 STORES, SHOP AND GARAGE BUILDINGS	5,239,209	5,743,800
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	18,930,898	20,383,461
305 COLLECTING AND IMPOUNDING RESERVOIRS	16,627,829	15,642,053
306 LAKE, RIVER AND OTHER INTAKES	10,537,938	10,880,666
307 WELLS AND SPRINGS	22,275,180	21,446,598
310.4 OTHER POWER PRODUCTION EQUIPMENT	18,055,177	17,964,554
311 ELECTRIC PUMPING EQUIPMENT	52,833,341	54,560,505
320 PURIFICATION SYSTEM		
STRUCTURES	48,563,695	50,293,118
WELLS AND BOOSTERS	4,810,199	4,981,497
EQUIPMENT	47,321,555	47,890,410
COMPUTERS	6,773,751	6,743,446
PAINTING	251,608	261,753
FILTER MEDIA	3,701,803	3,943,068
FILTER MEDIA - PFAS	53,700	61,479
TOTAL ACCOUNT 320	<u>111,476,311</u>	<u>114,174,771</u>
330 DISTRIBUTION RESERVOIRS AND STANDPIPES	96,124,922	95,503,949
331 MAINS AND ACCESSORIES		
CAST IRON - 4 INCH AND UNDER	13,392,452	10,387,078
CAST IRON - 6, 8 AND 10 INCH	496,463,786	371,407,682
CAST IRON - 12 INCH AND OVER	127,724,709	93,143,261
STEEL	2,739,671	2,040,889
LOCK JOINT	3,531,156	2,562,026
VALVES	16,400,169	12,568,980
SPECIAL CONSTRUCTION	11,642,535	8,640,370
CEMENT WROUGHT IRON	37,152	29,336
COPPER MAINS	334,627	276,872
ASBESTOS CEMENT	1,760,171	1,689,170
PLASTIC	12,265,787	9,528,863
MAIN CLEANING AND LINING	52,244,857	39,140,172
TOTAL ACCOUNT 331	<u>738,537,072</u>	<u>551,414,699</u>
333 SERVICES	138,929,885	142,781,016
334 METERS		
REMOTE	81,811,593	95,901,219
ERTS	40,465,812	45,785,312
TOTAL ACCOUNT 334	<u>122,277,405</u>	<u>141,686,531</u>
335 FIRE HYDRANTS	31,206,522	30,455,243
336 BACKFLOW PREVENTION DEVICES	111,776	108,157
339 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	5,627	5,815
340 OFFICE FURNITURE AND EQUIPMENT	52,104,614	41,422,052
341 TRANSPORTATION EQUIPMENT		
VEHICLES	17,200,081	20,517,091
OTHER	1,251,894	965,340
TOTAL ACCOUNT 341	<u>18,451,975</u>	<u>21,482,432</u>
342 STORES EQUIPMENT	1,717,933	1,712,908
343.1 SHOP EQUIPMENT	1,208,888	1,215,019
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	9,888,255	9,797,036
344 LABORATORY EQUIPMENT	3,735,141	4,158,612
345 POWER OPERATED EQUIPMENT	12,642	14,133
346 COMMUNICATION EQUIPMENT	17,496,661	15,947,615
347 MISCELLANEOUS EQUIPMENT	1,763,595	1,738,459
348 OTHER TANGIBLE PLANT	<u>23,708</u>	<u>22,896</u>
TOTAL WATER PLANT IN SERVICE	<u>1,632,744,703</u>	<u>1,461,389,326</u>

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025**

ACCOUNT	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
304.2 POWER AND PUMPING STRUCTURES	279,853	330,269
304.3 PURIFICATION BUILDINGS	292,619	248,947
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	43,465	41,574
307 WELLS AND SPRINGS	1,030,296	1,154,194
310.4 OTHER POWER PRODUCTION EQUIPMENT	544,800	819,829
311 ELECTRIC PUMPING EQUIPMENT	1,175,262	1,211,657
320 PURIFICATION SYSTEM - EQUIPMENT	610,996	537,004
330 DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	1,131,042	1,467,356
331 MAINS AND ACCESSORIES		
CAST IRON - 4 INCH AND UNDER	158,514	144,325
CAST IRON - 6, 8 AND 10 INCH	53,851,205	46,392,241
CAST IRON - 12 INCH AND OVER	2,903,301	2,495,558
STEEL	914	917
VALVES	756,938	665,442
ASBESTOS CEMENT	3,354,320	3,049,502
PLASTIC	2,130,479	1,892,461
TOTAL ACCOUNT 331	<u>63,155,671</u>	<u>54,640,448</u>
333 SERVICES	3,638,488	3,979,216
334 METERS	75,075	75,740
335 FIRE HYDRANTS	3,721,643	4,089,456
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84	84
344.2 LABORATORY EQUIPMENT - ELECTRONIC	<u>1,426</u>	<u>1,662</u>
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	<u>75,700,720</u>	<u>68,597,435</u>
TOTAL WATER PLANT	<u>1,557,043,983</u>	<u>1,392,791,891</u>

**AQUA PENNSYLVANIA, INC.
SHENANDOAH WATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023**

ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
SHENANDOAH WATER PLANT		
304.3 PURIFICATION BUILDINGS	2,738,336	19,127
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	38,551	484
311 ELECTRIC PUMPING EQUIPMENT	528,028	6,513
320 PURIFICATION SYSTEM - EQUIPMENT	407	6
330 DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	3,098,911	35,935
331 MAINS AND ACCESSORIES		
CAST IRON - 4 INCH AND UNDER	42,968	364
CAST IRON - 6, 8 AND 10 INCH	131,980	1,119
CAST IRON - 12 INCH AND OVER	133,740	1,133
VALVES	122	1
TOTAL ACCOUNT 331	308,810	2,617
333 SERVICES	20,714	261
334 METERS - REMOTE	24,303	365
335 FIRE HYDRANTS	21,753	258
340 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL EQUIPMENT	68	1
341 TRANSPORTATION EQUIPMENT		
VEHICLES	8,861	142
OTHER	10,640	130
TOTAL ACCOUNT 341	19,501	272
343.1 SHOP EQUIPMENT	4,648	56
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	15,393	186
346 COMMUNICATION EQUIPMENT	18,670	239
TOTAL SHENANDOAH WATER PLANT IN SERVICE	6,838,093	66,319

**AQUA PENNSYLVANIA, INC.
SHENANDOAH WATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024**

ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
SHENANDOAH WATER PLANT		
304.3 PURIFICATION BUILDINGS	2,821,163	234,904
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	41,213	2,441
310.4 OTHER POWER PRODUCTION EQUIPMENT	229	83
311 ELECTRIC PUMPING EQUIPMENT	538,944	82,672
320 PURIFICATION SYSTEM - EQUIPMENT	2,001	1,008
330 DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	3,152,515	385,837
331 MAINS AND ACCESSORIES		
CAST IRON - 4 INCH AND UNDER	42,384	5,438
CAST IRON - 6, 8 AND 10 INCH	106,353	2,108
CAST IRON - 12 INCH AND OVER	125,931	4,830
VALVES	682	148
TOTAL ACCOUNT 331	275,350	12,525
333 SERVICES	20,993	58
334 METERS - REMOTE	53,504	34,760
335 FIRE HYDRANTS	17,489	65
339 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	323	333
340 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL EQUIPMENT	388	321
341 TRANSPORTATION EQUIPMENT - VEHICLES	26,171	8,594
343.1 SHOP EQUIPMENT	5,895	1,301
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	18,934	3,728
346 COMMUNICATION EQUIPMENT	21,604	3,176
TOTAL SHENANDOAH WATER PLANT IN SERVICE	6,996,716	771,805

**AQUA PENNSYLVANIA, INC.
SHENANDOAH WATER OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025**

ACCOUNT	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
SHENANDOAH WATER PLANT		
304.3 PURIFICATION BUILDINGS	2,924,710	450,169
304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45,711	5,187
310.4 OTHER POWER PRODUCTION EQUIPMENT	6,529	4,380
311 ELECTRIC PUMPING EQUIPMENT	549,618	153,664
320 PURIFICATION SYSTEM - EQUIPMENT	4,523	3,785
330 DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	3,199,372	565,493
331 MAINS AND ACCESSORIES		
CAST IRON - 4 INCH AND UNDER	43,552	10,722
CAST IRON - 6, 8 AND 10 INCH	132,469	37,079
CAST IRON - 12 INCH AND OVER	134,140	12,241
VALVES	1,598	1,088
TOTAL ACCOUNT 331	311,759	61,129
333 SERVICES	22,072	925
334 METERS - REMOTE	81,443	66,540
335 FIRE HYDRANTS	16,600	1,187
339 OTHER PLANT AND MISCELLANEOUS EQUIPMENT	946	978
340 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL EQUIPMENT	890	824
341 TRANSPORTATION EQUIPMENT - VEHICLES	42,508	28,902
343.1 SHOP EQUIPMENT	7,997	3,404
343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	24,755	9,548
346 COMMUNICATION EQUIPMENT	30,565	12,104
TOTAL SHENANDOAH WATER PLANT IN SERVICE	7,269,998	1,368,218

**AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	5,316,984	4,403,669
	PUMPING	9,926,660	9,798,418
	TREATMENT AND DISPOSAL	31,591,035	29,876,711
	RECLAIMED WATER TREATMENT	870,220	780,756
	GENERAL	1,119,631	1,255,151
	<i>TOTAL ACCOUNT 354</i>	<u>48,824,530</u>	<u>46,114,704</u>
355.00	POWER GENERATING EQUIPMENT		
	COLLECTION	49,433	46,104
	PUMPING	1,428,228	1,422,151
	TREATMENT AND DISPOSAL	1,723,702	1,839,210
	<i>TOTAL ACCOUNT 355</i>	<u>3,201,363</u>	<u>3,307,465</u>
360.00	COLLECTION MAINS - FORCE	31,083,944	27,387,781
361.00	COLLECTION MAINS - GRAVITY	55,700,778	48,763,704
362.00	SPECIAL COLLECTING STRUCTURES	7,083	5,876
363.00	SERVICES	13,214,855	14,038,857
364.00	METERS	452,437	469,509
370.30	RECEIVING WELLS	1,975,011	1,645,951
371.00	PUMPING EQUIPMENT		
	PUMPING	13,249,626	14,534,054
	RECLAIMED WATER TREATMENT	130,005	136,607
	<i>TOTAL ACCOUNT 371</i>	<u>13,379,631</u>	<u>14,670,662</u>
380.00	TREATMENT AND DISPOSAL EQUIPMENT	20,094,336	21,544,683
381.00	PLANT SEWERS		
	TREATMENT AND DISPOSAL	48,164	42,496
	RECLAIMED WATER TREATMENT	2,456	1,971
	<i>TOTAL ACCOUNT 381</i>	<u>50,620</u>	<u>44,467</u>
382.00	OUTFALL LINES	207,877	179,510
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT		
	COLLECTION	473,223	459,689
	PUMPING	41,151	41,383
	TREATMENT AND DISPOSAL	7,177	8,403
	<i>TOTAL ACCOUNT 389</i>	<u>521,551</u>	<u>509,475</u>
390.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	10,215	13,106
	OFFICE EQUIPMENT	181,368	74,449
	COMPUTER HARDWARE	276,104	245,385
	COMPUTER SOFTWARE - 10 YEARS	255,319	293,162
	COMPUTER SOFTWARE - 15 YEARS	131,593	192,083
	<i>TOTAL ACCOUNT 390</i>	<u>854,599</u>	<u>818,185</u>
391.00	TRANSPORTATION EQUIPMENT	723,884	1,455,343
392.00	STORES EQUIPMENT	3,679	2,846
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	180,074	126,581
394.00	LABORATORY EQUIPMENT	315,869	336,140
395.00	POWER OPERATED EQUIPMENT	177,641	178,307
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	449,229	418,277
	SCADA	1,351,569	1,236,144
	<i>TOTAL ACCOUNT 396</i>	<u>1,800,798</u>	<u>1,654,420</u>
397.00	MISCELLANEOUS EQUIPMENT	22,775	28,477
TOTAL DEPRECIABLE PLANT		<u>192,793,335</u>	<u>183,282,942</u>
TOTAL WASTEWATER PLANT IN SERVICE		<u>192,793,335</u>	<u>183,282,942</u>

**AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023**

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
DEPRECIABLE PLANT		
354.00 STRUCTURES AND IMPROVEMENTS		
COLLECTION	509,499	580,917
PUMPING	272,111	280,184
TREATMENT AND DISPOSAL	3,389,998	2,756,058
GENERAL	10,872	10,496
<i>TOTAL ACCOUNT 354</i>	<u>4,182,480</u>	<u>3,627,655</u>
360.00 COLLECTION MAINS - FORCE	2,384,498	2,172,959
361.00 COLLECTION MAINS - GRAVITY	1,657,213	1,252,080
363.00 SERVICES	467,208	655,684
371.30 PUMPING EQUIPMENT - PUMPING	188,378	214,145
380.00 TREATMENT AND DISPOSAL EQUIPMENT	872,836	1,000,166
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	1,366	1,383
382.00 OUTFALL LINES	1,389	1,412
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	8,275	8,760
390.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	275	275
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	4,449	4,504
394.00 LABORATORY EQUIPMENT	1,362	1,383
396.70 COMMUNICATION EQUIPMENT - SCADA	<u>3,467</u>	<u>3,356</u>
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	<u>9,773,196</u>	<u>8,943,762</u>
TOTAL WASTEWATER PLANT	<u>183,020,139</u>	<u>174,339,181</u>

**AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	6,572,668	5,765,751
	PUMPING	10,267,210	10,242,133
	TREATMENT AND DISPOSAL	32,975,382	31,889,625
	RECLAIMED WATER TREATMENT	904,072	842,485
	GENERAL	1,147,431	1,283,691
	<i>TOTAL ACCOUNT 354</i>	<u>51,866,763</u>	<u>50,023,685</u>
355.00	POWER GENERATING EQUIPMENT		
	COLLECTION	56,988	54,476
	PUMPING	1,467,338	1,476,027
	TREATMENT AND DISPOSAL	1,873,389	1,993,305
	<i>TOTAL ACCOUNT 355</i>	<u>3,397,715</u>	<u>3,523,808</u>
360.00	COLLECTION MAINS - FORCE	32,266,538	28,779,421
361.00	COLLECTION MAINS - GRAVITY	57,978,412	51,785,936
362.00	SPECIAL COLLECTING STRUCTURES	7,264	6,194
363.00	SERVICES	13,596,001	14,409,426
364.00	METERS	484,530	507,301
370.30	RECEIVING WELLS	2,031,503	1,748,831
371.00	PUMPING EQUIPMENT		
	PUMPING	13,985,455	15,410,859
	RECLAIMED WATER TREATMENT	127,286	133,480
	<i>TOTAL ACCOUNT 371</i>	<u>14,112,741</u>	<u>15,544,339</u>
380.00	TREATMENT AND DISPOSAL EQUIPMENT	22,365,247	23,887,536
381.00	PLANT SEWERS		
	TREATMENT AND DISPOSAL	50,824	46,045
	RECLAIMED WATER TREATMENT	2,590	2,159
	<i>TOTAL ACCOUNT 381</i>	<u>53,414</u>	<u>48,204</u>
382.00	OUTFALL LINES	215,215	190,467
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT		
	COLLECTION	488,499	492,694
	PUMPING	43,519	44,745
	TREATMENT AND DISPOSAL	7,554	8,771
	<i>TOTAL ACCOUNT 389</i>	<u>539,572</u>	<u>546,210</u>
390.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	11,922	14,812
	OFFICE EQUIPMENT	205,444	98,526
	COMPUTER HARDWARE	200,982	170,263
	COMPUTER SOFTWARE - 10 YEARS	171,982	209,826
	COMPUTER SOFTWARE - 15 YEARS	169,963	230,476
	<i>TOTAL ACCOUNT 390</i>	<u>760,293</u>	<u>723,903</u>
391.00	TRANSPORTATION EQUIPMENT	851,600	1,501,448
392.00	STORES EQUIPMENT	3,933	3,100
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	221,147	167,710
394.00	LABORATORY EQUIPMENT	353,987	374,279
395.00	POWER OPERATED EQUIPMENT	182,221	188,386
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	553,045	521,094
	SCADA	1,750,978	1,636,754
	<i>TOTAL ACCOUNT 396</i>	<u>2,304,023</u>	<u>2,157,848</u>
397.00	MISCELLANEOUS EQUIPMENT	21,845	27,494
TOTAL DEPRECIABLE PLANT		<u>203,613,964</u>	<u>196,145,527</u>
TOTAL WASTEWATER PLANT IN SERVICE		<u>203,613,964</u>	<u>196,145,527</u>

**AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024**

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
DEPRECIABLE PLANT		
354.00 STRUCTURES AND IMPROVEMENTS		
COLLECTION	554,422	628,461
PUMPING	298,785	310,383
TREATMENT AND DISPOSAL	3,493,961	2,937,979
GENERAL	11,071	10,790
<i>TOTAL ACCOUNT 354</i>	<u>4,358,239</u>	<u>3,887,613</u>
360.00 COLLECTION MAINS - FORCE	2,543,018	2,349,638
361.00 COLLECTION MAINS - GRAVITY	1,796,330	1,413,587
363.00 SERVICES	507,896	692,159
371.30 PUMPING EQUIPMENT - PUMPING	211,491	239,645
380.00 TREATMENT AND DISPOSAL EQUIPMENT	900,590	1,031,551
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	1,377	1,407
382.00 OUTFALL LINES	1,393	1,435
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	8,707	9,355
396.70 COMMUNICATION EQUIPMENT - SCADA	<u>4,585</u>	<u>4,491</u>
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	<u>10,333,626</u>	<u>9,630,882</u>
TOTAL WASTEWATER PLANT	<u>193,280,338</u>	<u>186,514,645</u>

**AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025**

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	7,844,664	7,139,164
	PUMPING	10,587,219	10,677,681
	TREATMENT AND DISPOSAL	34,372,145	33,857,282
	RECLAIMED WATER TREATMENT	937,268	902,638
	GENERAL	1,174,700	1,311,700
	<i>TOTAL ACCOUNT 354</i>	<u>54,915,996</u>	<u>53,888,465</u>
355.00	POWER GENERATING EQUIPMENT		
	COLLECTION	65,973	64,043
	PUMPING	1,504,953	1,527,530
	TREATMENT AND DISPOSAL	2,030,299	2,148,821
	<i>TOTAL ACCOUNT 355</i>	<u>3,601,225</u>	<u>3,740,394</u>
360.00	COLLECTION MAINS - FORCE	33,432,430	30,198,445
361.00	COLLECTION MAINS - GRAVITY	60,389,648	54,966,543
362.00	SPECIAL COLLECTING STRUCTURES	7,441	6,504
363.00	SERVICES	13,954,894	14,787,682
364.00	METERS	516,984	545,280
370.30	RECEIVING WELLS	2,088,442	1,848,218
371.00	PUMPING EQUIPMENT		
	PUMPING	14,788,036	16,285,511
	RECLAIMED WATER TREATMENT	119,280	122,493
	<i>TOTAL ACCOUNT 371</i>	<u>14,907,316</u>	<u>16,408,004</u>
380.00	TREATMENT AND DISPOSAL EQUIPMENT	24,885,502	26,340,260
381.00	PLANT SEWERS		
	TREATMENT AND DISPOSAL	53,405	49,508
	RECLAIMED WATER TREATMENT	2,722	2,341
	<i>TOTAL ACCOUNT 381</i>	<u>56,127</u>	<u>51,850</u>
382.00	OUTFALL LINES	222,411	201,273
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT		
	COLLECTION	500,251	521,730
	PUMPING	45,608	47,884
	TREATMENT AND DISPOSAL	7,899	9,125
	<i>TOTAL ACCOUNT 389</i>	<u>553,758</u>	<u>578,739</u>
390.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	13,954	16,395
	OFFICE EQUIPMENT	110,117	84,897
	COMPUTER HARDWARE	157,815	150,108
	COMPUTER SOFTWARE - 10 YEARS	249,086	275,973
	COMPUTER SOFTWARE - 15 YEARS	225,336	277,901
	<i>TOTAL ACCOUNT 390</i>	<u>756,308</u>	<u>805,273</u>
391.00	TRANSPORTATION EQUIPMENT	986,654	1,566,866
392.00	STORES EQUIPMENT	4,187	3,539
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	266,937	220,279
394.00	LABORATORY EQUIPMENT	395,119	413,352
395.00	POWER OPERATED EQUIPMENT	186,265	196,714
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	678,102	651,279
	SCADA	2,183,899	2,097,397
	<i>TOTAL ACCOUNT 396</i>	<u>2,862,001</u>	<u>2,748,676</u>
397.00	MISCELLANEOUS EQUIPMENT	23,592	28,656
TOTAL DEPRECIABLE PLANT		<u>215,013,237</u>	<u>209,545,011</u>
TOTAL WASTEWATER PLANT IN SERVICE		<u>215,013,237</u>	<u>209,545,011</u>

**AQUA PENNSYLVANIA WASTEWATER, INC.
WASTEWATER BASE OPERATIONS**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025**

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
DEPRECIABLE PLANT		
354.00 STRUCTURES AND IMPROVEMENTS		
COLLECTION	600,429	675,298
PUMPING	324,894	340,023
TREATMENT AND DISPOSAL	3,597,529	3,114,607
GENERAL	11,219	11,077
<i>TOTAL ACCOUNT 354</i>	<u>4,534,071</u>	<u>4,141,005</u>
360.00 COLLECTION MAINS - FORCE	2,701,123	2,525,234
361.00 COLLECTION MAINS - GRAVITY	1,942,361	1,584,155
363.00 SERVICES	546,978	728,904
371.30 PUMPING EQUIPMENT - PUMPING	233,514	264,411
380.00 TREATMENT AND DISPOSAL EQUIPMENT	927,909	1,062,127
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	1,380	1,429
382.00 OUTFALL LINES	1,404	1,454
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	9,107	9,903
396.70 COMMUNICATION EQUIPMENT - SCADA	<u>5,703</u>	<u>5,626</u>
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	<u>10,903,550</u>	<u>10,324,249</u>
TOTAL WASTEWATER PLANT	<u>204,109,687</u>	<u>199,220,762</u>

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
DEPRECIABLE PLANT		
354.00 STRUCTURES AND IMPROVEMENTS		
COLLECTION	193	8
PUMPING	2,403,085	103,369
TREATMENT AND DISPOSAL	4,270,066	188,964
GENERAL	80	4
<i>TOTAL ACCOUNT 354</i>	<u>6,673,424</u>	<u>292,344</u>
355.00 POWER GENERATING EQUIPMENT		
COLLECTION	477	29
PUMPING	135,006	6,531
<i>TOTAL ACCOUNT 355</i>	<u>135,483</u>	<u>6,560</u>
360.00 COLLECTION MAINS - FORCE	784,115	33,611
361.00 COLLECTION MAINS - GRAVITY	18,258,777	744,002
363.00 SERVICES	1,490,325	67,839
364.00 METERS	164,573	8,573
371.00 PUMPING EQUIPMENT		
PUMPING	679,506	31,900
<i>TOTAL ACCOUNT 371</i>	<u>679,506</u>	<u>31,900</u>
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	3,641	166
396.00 COMMUNICATION EQUIPMENT		
GENERAL	2,900	132
SCADA	475	22
<i>TOTAL ACCOUNT 396</i>	<u>3,375</u>	<u>154</u>
TOTAL DEPRECIABLE PLANT	<u>28,193,219</u>	<u>1,185,150</u>
TOTAL WASTEWATER PLANT IN SERVICE	<u>28,193,219</u>	<u>1,185,150</u>

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
DEPRECIABLE PLANT		
361.00 COLLECTION MAINS - GRAVITY	682	142
363.00 SERVICES	240	58
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	922	200
TOTAL WASTEWATER PLANT	28,192,297	1,184,950

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
DEPRECIABLE PLANT		
354.00 STRUCTURES AND IMPROVEMENTS		
COLLECTION	829	460
PUMPING	2,453,791	294,586
TREATMENT AND DISPOSAL	4,319,563	642,155
RECLAIMED WATER TREATMENT	3	3
GENERAL	133	53
TOTAL ACCOUNT 354	6,774,319	937,256
355.00 POWER GENERATING EQUIPMENT		
COLLECTION	1,429	1,023
PUMPING	139,848	50,694
TREATMENT AND DISPOSAL	609	569
TOTAL ACCOUNT 355	141,886	52,286
360.00 COLLECTION MAINS - FORCE	808,929	89,088
361.00 COLLECTION MAINS - GRAVITY	18,722,010	2,014,509
363.00 SERVICES	1,532,104	167,335
364.00 METERS	166,909	33,703
371.00 PUMPING EQUIPMENT		
PUMPING	685,560	118,824
RECLAIMED WATER TREATMENT	3	3
TOTAL ACCOUNT 371	685,563	118,827
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	7,794	4,318
396.00 COMMUNICATION EQUIPMENT		
GENERAL	8,814	6,049
SCADA	1,829	1,375
TOTAL ACCOUNT 396	10,643	7,425
TOTAL DEPRECIABLE PLANT	28,850,157	3,424,745
TOTAL WASTEWATER PLANT IN SERVICE	28,850,157	3,424,745

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
DEPRECIABLE PLANT		
361.00 COLLECTION MAINS - GRAVITY	1,402	932
363.00 SERVICES	513	335
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	1,915	1,266
TOTAL WASTEWATER PLANT	28,848,242	3,423,479

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	1,719	1,373
	PUMPING	2,506,575	479,766
	TREATMENT AND DISPOSAL	4,359,095	1,075,638
	RECLAIMED WATER TREATMENT	8	9
	GENERAL	185	109
	<i>TOTAL ACCOUNT 354</i>	<u>6,867,582</u>	<u>1,556,894</u>
355.00	POWER GENERATING EQUIPMENT		
	COLLECTION	2,402	2,038
	PUMPING	144,631	87,049
	TREATMENT AND DISPOSAL	1,785	1,785
	<i>TOTAL ACCOUNT 355</i>	<u>148,818</u>	<u>90,871</u>
360.00	COLLECTION MAINS - FORCE	833,594	143,793
361.00	COLLECTION MAINS - GRAVITY	19,174,706	3,267,975
363.00	SERVICES	1,574,564	265,530
364.00	METERS	169,912	56,499
371.00	PUMPING EQUIPMENT		
	PUMPING	722,060	229,385
	RECLAIMED WATER TREATMENT	8	8
	<i>TOTAL ACCOUNT 371</i>	<u>722,068</u>	<u>229,393</u>
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	11,947	8,661
395.00	POWER OPERATED EQUIPMENT	888	0
396.00	COMMUNICATION EQUIPMENT		
	GENERAL	21,380	19,035
	SCADA	26,955	27,231
	<i>TOTAL ACCOUNT 396</i>	<u>48,335</u>	<u>46,265</u>
TOTAL DEPRECIABLE PLANT		<u>29,552,414</u>	<u>5,665,883</u>
TOTAL WASTEWATER PLANT IN SERVICE		<u>29,552,414</u>	<u>5,665,883</u>

AQUA PENNSYLVANIA WASTEWATER, INC.
LOWER MAKEFIELD WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

<u>DEPRECIABLE GROUP</u> (1)	<u>CALCULATED ACCRUED DEPRECIATION</u> (2)	<u>BOOK DEPRECIATION RESERVE</u> (3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
DEPRECIABLE PLANT		
361.00 COLLECTION MAINS - GRAVITY	2,103	1,686
363.00 SERVICES	787	612
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	2,890	2,299
TOTAL WASTEWATER PLANT	29,549,524	5,663,584

AQUA PENNSYLVANIA WASTEWATER, INC.
EAST WHITELAND WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
DEPRECIABLE PLANT		
354.00 STRUCTURES AND IMPROVEMENTS		
COLLECTION	453	20
PUMPING	2,419,793	114,485
TREATMENT AND DISPOSAL	2,904,739	126,792
TOTAL ACCOUNT 354	5,324,985	241,296
355.00 POWER GENERATING EQUIPMENT		
COLLECTION	114	8
PUMPING	26,286	1,522
TREATMENT AND DISPOSAL	57	4
TOTAL ACCOUNT 355	26,457	1,533
360.00 COLLECTION MAINS - FORCE	1,645,434	76,581
361.00 COLLECTION MAINS - GRAVITY	11,532,307	510,927
363.00 SERVICES	2,218,004	110,079
364.00 METERS	81,999	4,549
371.00 PUMPING EQUIPMENT		
PUMPING	50,866	2,603
TOTAL ACCOUNT 371	50,866	2,603
380.00 TREATMENT AND DISPOSAL EQUIPMENT	0	0
TOTAL DEPRECIABLE PLANT	20,880,052	947,569
TOTAL WASTEWATER PLANT IN SERVICE	20,880,052	947,569

AQUA PENNSYLVANIA WASTEWATER, INC.
EAST WHITELAND WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2023

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
DEPRECIABLE PLANT		
361.00 COLLECTION MAINS - GRAVITY	8,433	3,734
363.00 SERVICES	1,053	535
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	9,486	4,269
TOTAL WASTEWATER PLANT	20,870,566	943,300

AQUA PENNSYLVANIA WASTEWATER, INC.
EAST WHITELAND WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
DEPRECIABLE PLANT		
354.00 STRUCTURES AND IMPROVEMENTS		
COLLECTION	1,364	940
PUMPING	2,567,966	367,034
TREATMENT AND DISPOSAL	3,177,836	526,122
<i>TOTAL ACCOUNT 354</i>	<u>5,747,166</u>	<u>894,097</u>
355.00 POWER GENERATING EQUIPMENT		
COLLECTION	339	243
PUMPING	29,034	6,148
TREATMENT AND DISPOSAL	238	97
<i>TOTAL ACCOUNT 355</i>	<u>29,611</u>	<u>6,488</u>
360.00 COLLECTION MAINS - FORCE	1,694,004	184,770
361.00 COLLECTION MAINS - GRAVITY	11,908,194	1,397,148
363.00 SERVICES	2,324,282	279,107
364.00 METERS	82,387	19,228
371.00 PUMPING EQUIPMENT		
PUMPING	52,097	9,030
<i>TOTAL ACCOUNT 371</i>	<u>52,097</u>	<u>9,030</u>
380.00 TREATMENT AND DISPOSAL EQUIPMENT	15,064	0
TOTAL DEPRECIABLE PLANT	<u>21,852,805</u>	<u>2,789,868</u>
TOTAL WASTEWATER PLANT IN SERVICE	<u>21,852,805</u>	<u>2,789,868</u>

AQUA PENNSYLVANIA WASTEWATER, INC.
EAST WHITELAND WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2024

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
DEPRECIABLE PLANT		
361.00 COLLECTION MAINS - GRAVITY	17,340	13,446
363.00 SERVICES	2,257	1,747
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	19,597	15,193
TOTAL WASTEWATER PLANT	21,833,208	2,774,675

AQUA PENNSYLVANIA WASTEWATER, INC.
EAST WHITELAND WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)		(2)	(3)
DEPRECIABLE PLANT			
354.00	STRUCTURES AND IMPROVEMENTS		
	COLLECTION	2,264	1,861
	PUMPING	2,712,985	615,347
	TREATMENT AND DISPOSAL	3,436,058	920,940
	<i>TOTAL ACCOUNT 354</i>	<u>6,151,307</u>	<u>1,538,147</u>
355.00	POWER GENERATING EQUIPMENT		
	COLLECTION	565	478
	PUMPING	31,732	10,682
	TREATMENT AND DISPOSAL	490	363
	<i>TOTAL ACCOUNT 355</i>	<u>32,787</u>	<u>11,523</u>
360.00	COLLECTION MAINS - FORCE	1,746,430	291,385
361.00	COLLECTION MAINS - GRAVITY	12,371,931	2,350,557
363.00	SERVICES	2,427,590	447,402
364.00	METERS	82,719	31,719
371.00	PUMPING EQUIPMENT		
	PUMPING	53,404	15,027
	<i>TOTAL ACCOUNT 371</i>	<u>53,404</u>	<u>15,027</u>
380.00	TREATMENT AND DISPOSAL EQUIPMENT	<u>45,192</u>	<u>30,731</u>
TOTAL DEPRECIABLE PLANT		<u>22,911,360</u>	<u>4,716,491</u>
TOTAL WASTEWATER PLANT IN SERVICE		<u>22,911,360</u>	<u>4,716,491</u>

AQUA PENNSYLVANIA WASTEWATER, INC.
EAST WHITELAND WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		
DEPRECIABLE PLANT		
361.00 COLLECTION MAINS - GRAVITY	26,010	22,779
363.00 SERVICES	3,461	2,959
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	29,471	25,738
TOTAL WASTEWATER PLANT	22,881,889	4,690,753

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

F. Depreciation

- DP5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
- A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.5

Aqua Pennsylvania, Inc.
VI. Depreciation

5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:
 - a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Answer:

- a. Refer to Table 1 in Exhibit Nos. 6-A, Part 1 through 6-E, Part 3.
- b. Refer to pages FR VI.5 (2) to FR VI.5 (40) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior water rate filings and the most recent wastewater filings. Only the water base and wastewater base operations had prior filings. This is the initial filing for Shenandoah Water, Lower Makefield Wastewater and East Whiteland Wastewater.

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2021

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
INTANGIBLE PLANT								
301	ORGANIZATION	NONDEPR.	7,076,059.95					
302	FRANCHISES AND CONSENTS	NONDEPR.	2,944,957.32					
303	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	2,580,186.62					
	TOTAL INTANGIBLE PLANT		12,601,203.89					
NONDEPRECIABLE PLANT								
303.11	WATER RIGHTS	NONDEPR.	1,703,879.22					
303.12	RESERVOIR LAND	NONDEPR.	2,826,590.02					
303.13	OTHER SOURCE OF SUPPLY LAND	NONDEPR.	6,878,759.36					
303.2	POWER AND PUMPING LAND	NONDEPR.	1,553,906.51					
303.3	PURIFICATION LAND	NONDEPR.	1,408,637.63					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.	1,344,159.76					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	1,323,147.51					
303.61	OFFICE LAND	NONDEPR.	3,128,180.15					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.	1,002,954.67					
303.63	MISCELLANEOUS LAND	NONDEPR.	1,066,770.08					
	TOTAL NONDEPRECIABLE PLANT		22,236,984.91					
DEPRECIABLE PLANT								
304.2	POWER AND PUMPING STRUCTURES	85-S0.5 *	22,923,622.02	5,404,424	17,519,198	539,410	2.35	32.5
	MAJOR TREATMENT PLANTS	50-R3	48,704,616.73	11,746,948	36,957,669	1,038,775	2.13	35.6
	OTHER STRUCTURES		71,628,238.75	17,151,372	54,476,867	1,578,185		
	TOTAL ACCOUNT 304.2							
304.3	PURIFICATION BUILDINGS	95-S0.5 *	179,548,583.02	52,444,116	127,104,465	4,005,196	2.23	31.7
	MAJOR TREATMENT PLANTS	50-S0	60,251,844.94	8,835,112	51,416,733	1,706,649	2.83	30.1
	OTHER STRUCTURES		239,800,427.96	61,279,228	178,521,198	5,711,845		
	TOTAL ACCOUNT 304.3							
304.61	OFFICE BUILDINGS	55-R3 *	63,583,959.63	22,467,498	41,116,461	1,572,394	2.47	26.1
	OFFICES	50-R3	3,807,564.54	385,773	3,421,792	84,760	2.23	40.4
	OTHER STRUCTURES		67,391,524.17	22,853,271	44,538,253	1,657,154		
	TOTAL ACCOUNT 304.61							
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R3 *	8,195,399.60	4,941,911	3,253,489	159,766	1.95	20.4
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5 *	33,453,313.31	13,190,866	20,262,447	1,049,637	3.14	19.3
305	COLLECTING AND IMPOUNDING RESERVOIRS	120-R2 *	36,729,002.26	12,476,260	24,252,745	664,507	1.81	36.5
306	LAKE, RIVER AND OTHER INTAKES	80-R3 *	18,597,676.64	7,750,573	10,847,104	450,401	2.42	24.1
307	WELLS AND SPRINGS	50-R2.5	60,698,455.73	19,042,535	41,655,921	1,310,347	2.16	31.8
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1.5 *	33,481,117.78	9,948,372	23,532,745	1,551,066	4.63	15.2
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5	96,344,615.50	41,030,283	55,314,332	2,772,083	2.88	20.0

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2021

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF MARCH 31, 2021	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
320	PURIFICATION SYSTEM STRUCTURES AND BOOSTERS SUBTOTAL	80-S0 * 50-R3	98,747,365.18 15,878,493.51 114,625,858.69	41,215,372 3,484,945 44,700,317	57,531,993 12,393,549 69,925,542	2,436,908 344,937 2,781,845	2.47 2.17	23.6 35.9
	EQUIPMENT COMPUTERS PAINTING FILTER MEDIA TOTAL ACCOUNT 320	52-R2.5 10-SQ 10-SQ 10-S3	136,543,755.76 6,747,001.72 278,070.16 3,115,447.18 261,310,133.51	34,496,777 6,747,002 236,877 3,115,447 89,296,420	102,046,979 0 41,193 0 172,013,714	2,913,037 0 5,682 0 5,700,564	2.13 - 2.04 - -	35.0 - 7.2 -
330	DISTRIBUTION RESERVOIRS AND STANDPIPES TANKS TANK PAINTING TOTAL ACCOUNT 330	70-S1 10-SQ	79,131,247.26 70,198,359.78 149,329,607.04	23,835,344 41,768,039 65,603,383	55,295,903 28,430,321 83,726,224	1,309,850 5,297,825 6,607,675	1.66 7.55	42.2 5.4
331	MAINS AND ACCESSORIES CAST IRON - 4 INCH AND UNDER CAST IRON - 6, 8 AND 10 INCH CAST IRON - 12 INCH AND OVER STEEL LOCK JOINT VALVES SPECIAL CONSTRUCTION CEMENT WROUGHT IRON COPPER ASBESTOS CEMENT PLASTIC MAIN CLEANING AND LINING TOTAL ACCOUNT 331	50-L1.5 80-S2.5 95-S3 75-R3 75-R5 90-R3 58-R4 90-R3 50-S0.5 50-S5 45-R2.5 50-L4	35,306,943.92 1,917,700,931.12 601,727,498.04 5,173,079.25 4,984,107.60 78,048,689.39 26,854,631.62 104,675.36 595,492.79 5,507,585.59 34,426,771.36 124,697,138.15 2,835,127,544.19	7,103,389 208,054,381 70,260,782 1,882,238 2,796,728 8,970,515 7,291,364 27,915 153,652 2,586,743 6,911,221 30,096,163 346,135,091	28,203,555 1,709,646,550 531,466,716 3,290,841 2,187,380 69,078,174 19,563,268 76,760 441,841 2,920,843 27,515,550 94,600,975 2,488,992,453	964,052 27,701,388 7,197,633 96,469 128,654 1,036,822 565,273 1,932 16,394 204,974 992,999 2,992,286 41,898,876	2.73 1.44 1.20 1.86 2.58 1.33 2.10 1.85 2.75 3.72 2.88 2.40	29.3 61.7 73.8 34.1 17.0 66.6 34.6 39.7 27.0 14.2 27.7 31.6
333	SERVICES	70-R4	494,828,889.36	103,774,350	391,054,539	7,356,352	1.49	53.2
334	METERS REMOTE ERTS TOTAL ACCOUNT 334	22-R2.5 18-S2	128,434,879.49 55,791,446.08 184,226,325.57	82,015,751 39,268,235 121,283,986	46,419,129 16,523,211 62,942,340	3,372,424 1,433,415 4,805,839	2.63 2.57	13.8 11.5
335	FIRE HYDRANTS	60-R4	102,356,173.27	21,653,307	80,702,867	1,832,886	1.79	44.0
336	BACKFLOW PREVENTION DEVICES	35-R2.5	308,417.51	55,091	253,326	10,421	3.38	24.3

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2021

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF MARCH 31, 2021	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	7,633,450.01	3,115,968	4,517,482	405,962	**	11.1
	MECHANICAL EQUIPMENT	10-SQ	949,817.85	(51,469)	1,001,287	242,072	**	4.1
	COMPUTER HARDWARE	5-SQ	24,691,768.72	8,263,849	16,417,910	7,196,845	**	2.3
	COMPUTER SOFTWARE - 10-YEAR	10-SQ	26,941,014.64	14,743,666	12,197,349	2,721,083	**	4.5
	COMPUTER SOFTWARE - 15-YEAR	15-SQ	27,562,541.74	8,418,005	19,144,537	1,857,488	**	10.3
	TOTAL ACCOUNT 340		87,768,582.96	34,490,018	53,278,565	12,423,450		
341	TRANSPORTATION EQUIPMENT							
	VEHICLES	9-L2.5	25,563,401.09	15,318,040	10,245,362	1,910,105	7.47	5.4
	OTHER	20-SQ	2,504,755.33	678,063	1,826,693	157,828	**	11.6
	TOTAL ACCOUNT 341		28,068,156.42	15,996,102	12,072,055	2,067,933		
342	STORES EQUIPMENT	20-SQ	3,360,088.57	946,433	2,413,656	167,452	**	14.4
343.1	SHOP EQUIPMENT	25-SQ	1,469,848.42	798,493	671,355	58,473	**	11.5
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	18,615,404.12	7,916,339	10,699,065	929,412	**	11.5
344	LABORATORY EQUIPMENT							
	CONVENTIONAL	38-R3	1,376,402.69	897,328	479,075	24,372	1.77	19.7
	ELECTRONIC	25-R2.5	5,188,350.99	2,481,705	2,706,646	173,152	3.34	15.6
	TOTAL ACCOUNT 344		6,564,753.68	3,379,033	3,185,721	197,524		
346	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	7,914,534.80	2,291,476	5,623,059	464,636	**	12.1
	SCADA	10-SQ	24,860,977.42	8,779,151	16,081,826	3,018,306	**	5.3
	TOTAL ACCOUNT 346		32,775,512.22	11,070,628	21,704,885	3,482,942		
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,422,532.83	1,427,521	995,012	98,891	**	10.1
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	14,575	24,922	1,634	**	15.3
	TOTAL DEPRECIABLE PLANT		4,874,891,238.47	1,033,505,442	3,841,385,800	104,545,315		
	TOTAL WATER PLANT IN SERVICE		4,909,729,427.27	1,033,505,442	3,841,385,800	104,545,315		

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
NONDEPRECIABLE PLANT							
302	FRANCHISES AND CONSENTS	61,668.00					
303.2	POWER AND PUMPING LAND	10,616.04					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	4,505.75					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	8,199.00					
TOTAL NONDEPRECIABLE PLANT		84,988.79					
DEPRECIABLE PLANT							
304.2	POWER AND PUMPING STRUCTURES	409,302.95	307,653	101,650	4,903	1.20	20.7
304.3	PURIFICATION BUILDINGS	79,623.76	25,688	53,936	2,053	2.58	26.3
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	175,454.91	20,832	154,623	4,698	2.68	32.9
307	WELLS AND SPRINGS	2,745,810.67	871,498	1,874,313	57,652	2.10	32.5
310.4	OTHER POWER PRODUCTION EQUIPMENT	1,500,000.00	666,319	833,681	32,693	2.18	25.5
311	ELECTRIC PUMPING EQUIPMENT	1,822,526.01	979,629	842,897	52,545	2.88	16.0
320	PURIFICATION SYSTEM - EQUIPMENT	46,608.81	41,435	5,174	260	0.56	19.9
330	DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	2,921,180.43	1,287,011	1,634,170	39,040	1.34	41.9
331	MAINS AND ACCESSORIES						
	CAST IRON - 4 INCH AND UNDER	540,229.27	58,858	481,371	14,670	2.72	32.8
	CAST IRON - 6, 8 AND 10 INCH	155,552,501.32	33,314,687	122,237,814	2,154,852	1.39	56.7
	CAST IRON - 12 INCH AND OVER	17,743,359.27	1,783,517	15,959,842	201,760	1.14	79.1
	VALVES	5,881,961.46	329,489	5,552,472	75,738	1.29	73.3
	ASBESTOS CEMENT	3,778,030.11	2,996,789	781,241	96,581	2.56	8.1
	PLASTIC	7,042,065.37	1,309,108	5,732,957	184,679	2.62	31.0
	TOTAL ACCOUNT 331	190,538,146.80	39,792,448	150,745,697	2,728,280		
333	SERVICES	19,327,568.68	2,434,973	16,892,595	284,790	1.47	59.3
334	METERS	75,740.42	74,497	1,244	339	0.45	3.7
335	FIRE HYDRANTS	14,004,275.94	2,810,097	11,194,179	235,995	1.69	47.4
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84.00	84	0	0	**	-
344.2	LABORATORY EQUIPMENT - ELECTRONIC	1,662.00	1,662	0	0	-	-
TOTAL DEPRECIABLE PLANT		233,647,985.38	49,313,824	184,334,159	3,443,248		
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		233,732,974.17	49,313,824	184,334,159	3,443,248		
AMORTIZATION OF NET SALVAGE		4,675,996,453.10	984,191,618	3,657,051,641	2,486,548		
TOTAL WATER PLANT					103,588,615		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2022

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
INTANGIBLE PLANT								
301	ORGANIZATION	NONDEPR.	7,076,059.95					
302	FRANCHISES AND CONSENTS	NONDEPR.	2,944,957.32					
303	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	2,580,186.62					
	TOTAL INTANGIBLE PLANT		12,601,203.89					
NONDEPRECIABLE PLANT								
303.11	WATER RIGHTS	NONDEPR.	1,703,879.22					
303.12	RESERVOIR LAND	NONDEPR.	2,826,590.02					
303.13	OTHER SOURCE OF SUPPLY LAND	NONDEPR.	8,539,916.88					
303.2	POWER AND PUMPING LAND	NONDEPR.	1,553,906.51					
303.3	PURIFICATION LAND	NONDEPR.	1,408,637.63					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.	1,344,159.76					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	1,323,147.51					
303.61	OFFICE LAND	NONDEPR.	3,128,180.15					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.	1,002,954.67					
303.63	MISCELLANEOUS LAND	NONDEPR.	1,066,770.08					
	TOTAL NONDEPRECIABLE PLANT		23,898,142.43					
DEPRECIABLE PLANT								
304.2	POWER AND PUMPING STRUCTURES	85-S0.5 *	22,923,622.02	5,931,335	16,992,287	534,994	2.33	31.8
	MAJOR TREATMENT PLANTS	50-R3	51,139,885.44	12,670,704	38,469,181	1,090,831	2.13	35.3
	OTHER STRUCTURES		74,063,507.46	18,602,039	55,461,468	1,625,825		
	TOTAL ACCOUNT 304.2							
304.3	PURIFICATION BUILDINGS	95-S0.5 *	185,304,651.50	56,122,700	129,181,951	4,242,720	2.29	30.4
	MAJOR TREATMENT PLANTS	50-S0	63,784,022.56	10,283,396	53,500,627	1,780,640	2.79	30.0
	OTHER STRUCTURES		249,088,674.06	66,406,096	182,682,578	6,023,360		
	TOTAL ACCOUNT 304.3							
304.61	OFFICE BUILDINGS	55-R3 *	84,078,083.78	22,885,651	61,192,432	2,402,224	2.86	25.5
	OFFICES	50-R3	4,201,328.99	454,058	3,747,271	93,900	2.24	39.9
	OTHER STRUCTURES		88,279,412.77	23,339,709	64,939,703	2,496,124		
	TOTAL ACCOUNT 304.61							
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R3 *	8,260,630.86	5,097,898	3,162,734	162,215	1.96	19.5
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5 *	34,296,587.99	14,252,255	20,044,332	1,085,934	3.17	18.5
305	COLLECTING AND IMPOUNDING RESERVOIRS	120-R2 *	37,878,084.00	12,398,172	25,479,914	710,526	1.88	35.9
306	LAKE, RIVER AND OTHER INTAKES	80-R3 *	22,725,697.98	8,250,898	14,474,801	751,592	3.31	19.3
307	WELLS AND SPRINGS	50-R2.5	66,777,956.04	18,717,715	48,060,241	1,494,995	2.24	32.1
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1.5 *	36,886,286.20	11,496,004	25,390,282	1,790,645	4.85	14.2
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5	103,508,227.53	42,912,884	60,595,344	2,972,692	2.87	20.4

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2022

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF MARCH 31, 2022	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
320	PURIFICATION SYSTEM STRUCTURES AND BOOSTERS SUBTOTAL	80-S0 * 50-R3	112,308,147.99 33,729,419.72 146,037,567.71	42,196,572 3,370,117 45,566,689	70,111,577 30,359,303 100,470,880	3,427,545 771,709 4,199,254	3.05 2.29	20.5 39.3
	EQUIPMENT COMPUTERS PAINTING FILTER MEDIA TOTAL ACCOUNT 320	52-R2.5 10-SQ 10-SQ 10-S3	138,942,720.15 6,747,001.72 278,070.16 3,115,447.18 295,120,806.92	36,022,067 6,747,002 231,604 3,115,447 91,682,809	102,920,653 0 46,466 0 203,437,999	2,975,647 0 7,435 0 7,182,336	2.14 - 2.67 - -	34.6 - 6.2 -
330	DISTRIBUTION RESERVOIRS AND STANDPIPES TANKS TANK PAINTING TOTAL ACCOUNT 330	70-S1 10-SQ	90,606,112.49 72,302,436.04 162,908,548.53	24,493,777 46,654,130 71,147,907	66,112,335 25,648,306 91,760,641	1,513,616 5,190,762 6,704,378	1.67 7.18	43.7 4.9
331	MAINS AND ACCESSORIES CAST IRON - 4 INCH AND UNDER CAST IRON - 6, 8 AND 10 INCH CAST IRON - 12 INCH AND OVER STEEL LOCK JOINT VALVES SPECIAL CONSTRUCTION CEMENT WROUGHT IRON COPPER ASBESTOS CEMENT PLASTIC MAIN CLEANING AND LINING TOTAL ACCOUNT 331	50-L1.5 80-S2.5 95-S3 75-R3 75-R5 90-R3 58-R4 90-R3 50-S0.5 50-S5 45-R2.5 50-L4	38,002,886.69 2,073,472,361.09 610,060,393.66 5,173,079.25 4,984,107.60 81,793,372.39 27,679,973.03 104,675.36 595,482.79 5,507,585.59 37,166,318.32 136,223,235.08 3,020,763,480.85	7,787,486 229,774,799 76,543,399 1,959,527 2,894,635 9,794,894 7,772,214 29,165 165,001 2,707,973 7,595,680 32,503,014 379,527,787	30,215,401 1,843,697,562 533,516,995 3,213,552 2,089,473 71,998,478 19,907,759 75,510 430,492 2,799,613 29,570,638 103,720,221 2,641,235,694	1,031,194 29,859,692 7,291,055 95,330 129,087 1,081,999 580,010 1,902 16,184 208,060 1,062,335 3,241,582 44,598,430	2.71 1.44 1.20 1.84 2.59 1.32 2.10 1.82 2.72 3.78 2.86 2.38	29.3 61.7 73.2 33.7 16.2 66.5 34.3 39.7 26.6 13.5 27.8 32.0
333	SERVICES	70-R4	522,160,717.85	110,990,192	411,170,526	7,764,029	1.49	53.0
334	METERS REMOTE ERTS TOTAL ACCOUNT 334	22-R2.5 18-S2	134,494,986.24 57,684,623.96 192,179,610.20	83,017,750 39,535,853 122,553,603	51,477,236 18,148,771 69,626,007	3,797,038 1,672,943 5,469,981	2.82 2.90	13.6 10.8
335	FIRE HYDRANTS	60-R4	106,358,162.42	23,271,452	83,086,710	1,901,416	1.79	43.7
336	BACKFLOW PREVENTION DEVICES	35-R2.5	308,837.57	65,443	243,395	10,260	3.32	23.7

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2022

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF MARCH 31, 2022	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	7,985,456.37	3,368,808	4,616,648	423,586	**	10.9
	MECHANICAL EQUIPMENT	10-SQ	959,807.85	42,902	916,906	261,101	**	3.5
	COMPUTER HARDWARE	5-SQ	19,079,297.43	6,445,264	12,634,033	6,312,797	**	2.0
	COMPUTER SOFTWARE - 10-YEAR	10-SQ	33,075,251.24	13,790,212	19,285,039	3,542,951	**	5.4
	COMPUTER SOFTWARE - 15-YEAR	15-SQ	57,016,707.44	11,238,723	45,777,984	3,844,014	**	11.9
	TOTAL ACCOUNT 340		118,116,520.33	34,885,909	83,230,610	14,384,449		
341	TRANSPORTATION EQUIPMENT							
	VEHICLES	9-L2.5	28,688,994.56	16,528,479	12,160,516	2,360,393	8.23	5.2
	OTHER	20-SQ	2,832,561.36	729,544	2,103,017	168,102	**	12.5
	TOTAL ACCOUNT 341		31,521,555.92	17,258,023	14,263,533	2,528,495		
342	STORES EQUIPMENT	20-SQ	3,725,958.01	1,123,584	2,602,374	185,772	**	14.0
343.1	SHOP EQUIPMENT	25-SQ	1,557,978.53	860,519	697,460	59,142	**	11.8
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	19,373,244.71	8,676,595	10,696,650	935,881	**	11.4
344	LABORATORY EQUIPMENT							
	CONVENTIONAL	38-R3	1,678,702.73	855,601	823,102	35,424	2.11	23.2
	ELECTRONIC	25-R2.5	5,204,590.99	2,644,396	2,560,195	169,462	3.26	15.1
	TOTAL ACCOUNT 344		6,883,293.72	3,499,997	3,383,297	204,886		
346	COMMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	8,291,193.25	2,105,303	6,185,890	528,784	**	11.7
	SCADA	10-SQ	25,781,783.84	10,708,711	15,073,073	3,178,245	**	4.7
	TOTAL ACCOUNT 346		34,072,977.09	12,814,014	21,258,963	3,707,029		
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,417,449.96	1,519,456	897,994	99,325	**	9.0
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	16,155	23,342	1,638	**	14.3
	TOTAL DEPRECIABLE PLANT		5,239,273,704.60	1,101,367,115	4,137,906,592	114,851,355		
	TOTAL WATER PLANT IN SERVICE		5,275,773,050.92	1,101,367,115	4,137,906,592	114,851,355		

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
NONDEPRECIABLE PLANT							
302	FRANCHISES AND CONSENTS	61,668.00					
303.2	POWER AND PUMPING LAND	10,616.04					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	4,505.75					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	8,199.00					
TOTAL NONDEPRECIABLE PLANT		84,988.79					
DEPRECIABLE PLANT							
304.2	POWER AND PUMPING STRUCTURES	409,302.95	312,565	96,738	4,775	1.17	20.3
304.3	PURIFICATION BUILDINGS	79,623.76	27,742	51,882	1,995	2.51	26.0
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	198,855.22	25,847	173,008	5,287	2.66	32.7
307	WELLS AND SPRINGS	2,745,810.67	929,160	1,816,651	56,740	2.07	32.0
310.4	OTHER POWER PRODUCTION EQUIPMENT	1,500,000.00	699,019	800,981	31,760	2.12	25.2
311	ELECTRIC PUMPING EQUIPMENT	1,822,526.01	1,032,117	790,409	51,232	2.81	15.4
320	PURIFICATION SYSTEM - EQUIPMENT	46,608.81	41,696	4,913	252	0.54	19.5
330	DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	2,921,180.43	1,326,155	1,595,025	38,645	1.32	41.3
331	MAINS AND ACCESSORIES						
	CAST IRON - 4 INCH AND UNDER	540,229.27	71,553	468,676	14,401	2.67	32.5
	CAST IRON - 6, 8 AND 10 INCH	155,671,692.43	35,515,120	120,156,572	2,149,627	1.38	55.9
	CAST IRON - 12 INCH AND OVER	17,743,359.27	1,986,301	15,757,058	201,529	1.14	78.2
	VALVES	5,881,961.46	402,016	5,479,945	75,361	1.28	72.7
	ASBESTOS CEMENT	3,778,030.11	3,068,479	709,551	94,137	2.49	7.5
	PLASTIC	7,042,065.37	1,474,527	5,567,538	181,670	2.58	30.6
	TOTAL ACCOUNT 331	190,657,337.91	42,517,996	148,139,340	2,716,725		
333	SERVICES	19,440,145.63	2,719,916	16,720,230	286,401	1.47	58.4
334	METERS	75,740.42	74,838	902	111	0.15	8.1
335	FIRE HYDRANTS	14,027,707.51	3,046,967	10,980,741	236,244	1.68	46.5
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84.00	84	0	0	**	-
344.2	LABORATORY EQUIPMENT - ELECTRONIC	1,662.00	1,662	0	0	-	-
TOTAL DEPRECIABLE PLANT		233,926,585.32	52,755,764	181,170,820	3,430,167		
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		234,011,574.11	52,755,764	181,170,820	3,430,167		
AMORTIZATION OF NET SALVAGE					2,916,103		
TOTAL WATER PLANT		5,041,761,476.81	1,048,611,351	3,956,735,772	114,337,291		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2023

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
INTANGIBLE PLANT								
301	ORGANIZATION	NONDEPR.	6,951,059.95					
302	FRANCHISES AND CONSENTS	NONDEPR.	2,944,957.32					
303	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.	2,680,186.62					
	TOTAL INTANGIBLE PLANT		12,576,203.89					
NONDEPRECIABLE PLANT								
303.11	WATER RIGHTS	NONDEPR.	1,703,879.22					
303.12	RESERVOIR LAND	NONDEPR.	2,826,590.02					
303.13	OTHER SOURCE OF SUPPLY LAND	NONDEPR.	8,539,916.88					
303.2	POWER AND PUMPING LAND	NONDEPR.	1,553,906.51					
303.3	PURIFICATION LAND	NONDEPR.	1,408,637.63					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	NONDEPR.	1,344,159.76					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.	1,323,147.51					
303.61	OFFICE LAND	NONDEPR.	3,128,180.15					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.	1,002,954.67					
303.63	MISCELLANEOUS LAND	NONDEPR.	1,066,770.08					
	TOTAL NONDEPRECIABLE PLANT		23,898,142.43					
DEPRECIABLE PLANT								
304.2	POWER AND PUMPING STRUCTURES	85-S0.5 *	22,923,622.02	6,479,804	16,443,818	531,248	2.32	31.0
	MAJOR TREATMENT PLANTS	50-R3	52,453,250.66	13,701,767	38,751,484	1,114,574	2.12	34.8
	OTHER STRUCTURES		75,376,872.68	20,181,571	55,195,302	1,645,822		
	TOTAL ACCOUNT 304.2							
304.3	PURIFICATION BUILDINGS	95-S0.5 *	187,076,172.13	60,601,382	126,474,789	4,380,781	2.34	28.9
	MAJOR TREATMENT PLANTS	50-S0	64,935,926.03	11,772,864	53,163,062	1,774,543	2.73	30.0
	OTHER STRUCTURES		252,012,098.16	72,374,246	179,637,851	6,155,324		
	TOTAL ACCOUNT 304.3							
304.61	OFFICE BUILDINGS	55-R3 *	86,452,832.47	25,132,314	61,320,518	2,525,052	2.92	24.3
	OFFICES	50-R3	4,508,564.47	560,655	3,947,909	100,232	2.22	39.4
	OTHER STRUCTURES		90,961,396.94	25,692,969	65,268,427	2,625,284		
	TOTAL ACCOUNT 304.61							
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R3 *	9,882,201.88	5,164,844	4,717,357	216,854	2.19	21.8
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-S1.5 *	35,665,630.17	15,233,639	20,451,991	1,170,313	3.28	17.5
305	COLLECTING AND IMPOUNDING RESERVOIRS	120-R2 *	42,042,557.10	10,610,193	31,432,367	894,731	2.13	35.1
306	LAKE, RIVER AND OTHER INTAKES	80-R3 *	22,750,697.98	9,003,845	13,746,854	747,309	3.28	18.4
307	WELLS AND SPRINGS	50-R2.5	72,782,357.90	18,610,156	54,172,202	1,669,520	2.29	32.4
310.4	OTHER POWER PRODUCTION EQUIPMENT	40-R1.5 *	38,827,085.46	13,285,674	25,541,411	1,895,621	4.88	13.5
311	ELECTRIC PUMPING EQUIPMENT	36-S2.5	108,783,096.35	45,224,007	63,559,089	3,101,299	2.85	20.5

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2023

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
320	PURIFICATION SYSTEM STRUCTURES WELLS AND BOOSTERS SUBTOTAL	80-S0 * 50-R3	125,116,903.56 45,486,641.14 170,603,544.70	44,502,288 3,900,566 48,402,854	80,614,614 41,586,075 122,200,689	4,209,616 1,043,659 5,253,275	3.36 2.29	19.2 39.8
	EQUIPMENT COMPUTERS PAINTING FILTER MEDIA TOTAL ACCOUNT 320	52-R2.5 10-SQ 10-SQ 10-S3	140,347,994.00 6,747,001.72 278,070.16 3,115,447.18 321,092,057.76	37,896,799 6,747,002 231,217 3,115,447 96,393,319	102,451,195 0 46,853 0 224,698,737	3,008,150 0 8,962 0 8,270,387	2.14 - 3.22 - -	34.1 - 5.2 - -
330	DISTRIBUTION RESERVOIRS AND STANDPIPES TANKS TANK PAINTING TOTAL ACCOUNT 330	70-S1 10-SQ	92,855,657.19 76,602,386.23 169,458,043.42	25,853,740 51,510,668 77,364,408	67,001,917 25,091,718 92,093,635	1,543,263 5,263,449 6,806,712	1.66 6.87	43.4 4.8
331	MAINS AND ACCESSORIES CAST IRON - 4 INCH AND UNDER CAST IRON - 6, 8 AND 10 INCH CAST IRON - 12 INCH AND OVER STEEL LOCK JOINT VALVES SPECIAL CONSTRUCTION CEMENT WROUGHT IRON COPPER ASBESTOS CEMENT PLASTIC MAIN CLEANING AND LINING TOTAL ACCOUNT 331	50-L1.5 80-S2.5 95-S3 75-R3 75-R5 90-R3 58-R4 90-R3 50-S0.5 50-S5 45-R2.5 50-L4	38,002,886.69 2,204,814,802.22 619,832,234.62 5,173,079.25 4,984,107.60 85,128,318.75 30,558,823.23 104,675.36 595,492.79 5,507,585.59 38,292,880.87 147,251,265.78 3,180,246,152.75	8,566,035 254,762,638 83,244,217 2,046,499 2,991,679 10,706,871 8,256,208 30,549 176,825 2,673,818 8,385,245 35,226,346 417,226,880	29,436,852 1,950,052,164 536,588,018 3,126,580 1,992,429 74,421,448 22,302,615 74,126 418,668 2,673,818 29,907,636 112,024,920 2,763,019,274	1,019,031 31,677,677 7,396,009 94,354 127,828 1,121,179 630,660 1,872 15,934 209,951 1,083,700 3,477,927 46,856,122	2.68 1.44 1.19 1.82 2.56 1.32 2.06 1.79 2.68 3.81 2.83 2.36	28.9 61.6 72.6 33.1 15.6 66.4 35.4 39.6 26.3 12.7 27.6 32.2
333	SERVICES	70-R4	549,301,262.67	118,667,178	430,634,085	8,165,934	1.49	52.7
334	METERS REMOTE ERTS TOTAL ACCOUNT 334	22-R2.5 18-S2	138,669,518.90 58,933,174.50 197,602,693.40	85,165,393 40,518,872 125,684,265	53,504,126 18,414,302 71,918,428	4,031,172 1,787,517 5,818,689	2.91 3.03	13.3 10.3
335	FIRE HYDRANTS	60-R4	110,297,381.49	24,970,168	85,327,213	1,968,089	1.78	43.4
336	BACKFLOW PREVENTION DEVICES	35-R2.5	310,517,821	75,405	235,113	10,160	3.27	23.1

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2023

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF MARCH 31, 2023	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT		(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	AMOUNT		
340	OFFICE FURNITURE AND EQUIPMENT								
	FURNITURE	20-SQ	8,135,382.67	3,633,684	4,501,699	433,785	**	10.4	
	MECHANICAL EQUIPMENT	10-SQ	865,545.76	27,209	838,337	216,761	**	3.9	
	COMPUTER HARDWARE	5-SQ	19,088,066.95	8,970,169	10,117,898	6,248,254	**	1.6	
	COMPUTER SOFTWARE - 10-YEAR	10-SQ	39,906,012.96	15,264,041	24,641,972	4,343,892	**	5.7	
	COMPUTER SOFTWARE - 15-YEAR	15-SQ	70,179,592.44	15,480,720	54,698,872	4,711,143	**	11.6	
	TOTAL ACCOUNT 340		138,174,600.78	43,375,823	94,798,778	15,953,835			
341	TRANSPORTATION EQUIPMENT								
	VEHICLES	9-L2.5	31,528,994.56	18,265,687	13,263,308	2,675,805	8.49	5.0	
	OTHER	20-SQ	3,627,561.36	694,367	2,933,194	203,936	**	14.4	
	TOTAL ACCOUNT 341		35,156,555.92	18,960,054	16,196,502	2,879,741			
342	STORES EQUIPMENT	20-SQ	4,007,883.01	1,316,930	2,690,953	199,759	**	13.5	
343.1	SHOP EQUIPMENT	25-SQ	1,636,378.53	921,651	714,728	59,469	**	12.0	
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	20-SQ	19,803,314.79	8,686,880	11,116,435	981,404	**	11.3	
344	LABORATORY EQUIPMENT								
	CONVENTIONAL	38-R3	2,251,202.73	771,398	1,479,805	56,085	2.49	26.4	
	ELECTRONIC	25-R2.5	5,251,190.99	2,787,926	2,463,265	169,175	3.22	14.6	
	TOTAL ACCOUNT 344		7,502,393.72	3,559,324	3,943,070	225,260			
346	COMMUNICATION EQUIPMENT								
	EQUIPMENT	15-SQ	13,435,153.27	1,561,757	11,873,396	925,113	**	12.8	
	SCADA	10-SQ	26,015,754.99	11,871,941	14,143,814	3,068,003	**	4.6	
	TOTAL ACCOUNT 346		39,450,908.26	13,433,698	26,017,210	3,993,116			
347	MISCELLANEOUS EQUIPMENT	25-SQ	2,419,631.70	1,614,147	805,485	95,888	**	8.4	
348	OTHER TANGIBLE PLANT	25-SQ	39,497.10	17,735	21,762	1,642	**	13.3	
	TOTAL DEPRECIABLE PLANT		5,525,603,267.74	1,187,649,009	4,337,954,259	122,408,284			
	TOTAL WATER PLANT IN SERVICE		5,562,077,614.06	1,187,649,009	4,337,954,259	122,408,284			

AQUA PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
NONDEPRECIABLE PLANT							
302	FRANCHISES AND CONSENTS	61,668.00					
303.2	POWER AND PUMPING LAND	10,616.04					
303.4	TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS	4,505.75					
303.5	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	8,199.00					
TOTAL NONDEPRECIABLE PLANT		84,988.79					
DEPRECIABLE PLANT							
304.2	POWER AND PUMPING STRUCTURES	409,302.95	317,354	91,949	4,703	1.15	19.6
304.3	PURIFICATION BUILDINGS	79,623.76	29,740	49,884	1,936	2.43	25.8
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	292,456.44	32,382	260,074	7,730	2.64	33.6
307	WELLS AND SPRINGS	2,982,529.70	988,448	1,994,082	61,114	2.05	32.6
310.4	OTHER POWER PRODUCTION EQUIPMENT	1,500,000.00	730,819	769,181	30,965	2.06	24.8
311	ELECTRIC PUMPING EQUIPMENT	1,822,526.01	1,083,330	739,196	49,939	2.74	14.8
320	PURIFICATION SYSTEM - EQUIPMENT	46,608.81	41,947	4,662	248	0.53	18.8
330	DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS	2,921,180.43	1,364,714	1,556,466	38,286	1.31	40.7
331	MAINS AND ACCESSORIES						
	CAST IRON MAINS - 4 INCH AND UNDER	540,229.27	84,756	455,473	14,182	2.63	32.1
	CAST IRON MAINS - 6, 8 AND 10 INCH	156,204,456.72	37,702,997	118,501,460	2,150,820	1.38	55.1
	CAST IRON MAINS - 12 INCH AND OVER	17,743,359.27	2,193,636	15,549,723	201,432	1.14	77.2
	VALVES	5,881,961.46	475,237	5,406,724	74,956	1.27	72.1
	ASBESTOS CEMENT MAINS	3,778,030.11	3,133,111	644,919	91,522	2.42	7.0
	PLASTIC	7,042,065.37	1,639,376	5,402,689	179,312	2.55	30.1
	TOTAL ACCOUNT 331	191,190,102.20	45,229,113	145,960,988	2,712,224		
333	SERVICES	19,440,145.63	3,005,686	16,434,460	286,347	1.47	57.4
334	METERS	75,740.42	74,951	789	61	0.08	12.9
335	FIRE HYDRANTS	14,121,433.78	3,283,420	10,838,014	237,187	1.68	45.7
343.2	TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT	84.00	84	0	0	**	-
344.2	LABORATORY EQUIPMENT - ELECTRONIC	1,662.00	1,662	0	0	-	-
TOTAL DEPRECIABLE PLANT		234,883,396.13	56,183,650	178,699,745	3,430,740		
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		234,968,384.92	56,183,650	178,699,745	3,430,740		
AMORTIZATION OF NET SALVAGE					3,189,034		
TOTAL WATER PLANT		5,327,109,229.14	1,131,465,359	4,159,254,514	122,166,578		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER EAST BRADFORD OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	324,739.75					
TOTAL INTANGIBLE PLANT		324,739.75					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	57,797.65					
TOTAL NONDEPRECIABLE PLANT		57,797.65					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	1,961,298.58	380,535	1,580,764	46,343	34.1	2.36
PUMPING	60-S1	450,011.53	193,344	256,668	7,705	33.3	1.71
TOTAL ACCOUNT 354		2,411,310.11	573,879	1,837,432	54,048		
355.00 POWER GENERATING EQUIPMENT							
TREATMENT AND DISPOSAL	25-R2.5	121,308.59	58,039	63,269	5,349	11.8	4.41
TOTAL ACCOUNT 355		121,308.59	58,039	63,269	5,349		
360.00 COLLECTION MAINS - FORCE	75-R2.5	672,708.42	257,152	415,556	9,405	44.2	1.40
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	3,757,694.32	1,666,829	2,090,866	49,665	42.1	1.32
363.00 SERVICES	70-R4	422,736.92	230,682	192,055	4,929	39.0	1.17
364.00 METERS	25-S2.5	20,924.15	6,972	13,952	946	14.7	4.52
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	120,954.29	48,078	72,877	5,645	12.9	4.67
TOTAL ACCOUNT 371		120,954.29	48,078	72,877	5,645		
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	175,059.52	16,041	159,019	17,191	9.3	*
TOTAL DEPRECIABLE PLANT		7,702,696.32	2,857,671	4,845,026	147,178		
TOTAL WASTEWATER PLANT IN SERVICE		8,085,233.72	2,857,671	4,845,026	147,178		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER LIMERICK OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
360.00	COLLECTION MAINS - FORCE	320,734.96	3,167	317,568	5,758	55.2	1.80
361.00	COLLECTION MAINS - GRAVITY	625,552.10	4,752	620,800	11,116	55.8	1.78
363.00	SERVICES	356,634.87	936	355,699	5,444	65.3	1.53
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	1,302,921.93	8,855	1,294,067	22,318		
	AMORTIZATION OF NET SALVAGE				13,125		
	TOTAL WASTEWATER PLANT	94,375,140.96	34,604,373	58,525,372	2,016,183		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER EAST NORRITON OPERATIONS

TABLE 1 - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	340,540.49					
TOTAL INTANGIBLE PLANT		340,540.49					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	170.54					
TOTAL NONDEPRECIABLE PLANT		170.54					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS PUMPING		4,607,062.02	2,797,562	1,809,500	66,905	27.0	1.45
TOTAL ACCOUNT 354		4,607,062.02	2,797,562	1,809,500	66,905		
355.00 POWER GENERATING EQUIPMENT PUMPING		1,063,342.47	761,274	302,068	40,922	7.4	3.85
TOTAL ACCOUNT 355		1,063,342.47	761,274	302,068	40,922		
360.00 COLLECTION MAINS - FORCE		2,422,461.23	1,369,924	1,052,537	34,388	30.6	1.42
361.00 COLLECTION MAINS - GRAVITY		29,397,175.29	17,157,367	12,239,809	405,086	30.2	1.38
363.00 SERVICES		6,807,276.05	4,600,008	2,207,268	93,836	23.5	1.38
364.00 METERS		289,570.95	190,485	99,086	19,747	5.0	6.82
371.00 PUMPING EQUIPMENT PUMPING		4,400,839.12	2,167,980	2,232,859	219,152	10.2	4.98
TOTAL ACCOUNT 371		4,400,839.12	2,167,980	2,232,859	219,152		
391.00 TRANSPORTATION EQUIPMENT		68,117.42	68,117	0	0	-	*
394.00 LABORATORY EQUIPMENT		40,789.79	27,837	12,953	1,313	9.9	**
396.00 COMMUNICATION EQUIPMENT - GENERAL		28,980.85	16,039	12,942	2,071	6.2	**
397.00 MISCELLANEOUS EQUIPMENT		12,557.09	9,418	3,139	177	17.7	**
TOTAL DEPRECIABLE PLANT		49,138,172.28	29,166,010	19,972,161	883,597		
TOTAL WASTEWATER PLANT IN SERVICE		49,478,883.31	29,166,010	19,972,161	883,597		

* USE DEPRECIATION RATE OF 3.87% FOR ALL FUTURE ADDITIONS TO ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER CHELTENHAM OPERATIONS

TABLE 1 - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	617,031.21					
TOTAL INTANGIBLE PLANT		617,031.21					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	9,552.64					
TOTAL NONDEPRECIABLE PLANT		9,552.64					
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	53,822,773.35	11,097,347	42,725,427	892,762	47.9	1.66
363.00 SERVICES	70-R4	3,315,369.83	2,762,001	553,368	60,428	9.2	1.82
391.00 TRANSPORTATION EQUIPMENT	15-L3	281,820.00	243,421	38,399	4,393	8.7	1.56
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,424.36	41	1,383	72	19.2	*
396.00 COMMUNICATION EQUIPMENT - GENERAL	15-SQ	2,856.24	100	2,756	193	14.3	*
TOTAL DEPRECIABLE PLANT		57,424,243.78	14,102,911	43,321,333	957,848		
TOTAL WASTEWATER PLANT IN SERVICE		58,050,827.63	14,102,911	43,321,333	957,848		
AMORTIZATION OF NET SALVAGE					199		
TOTAL WASTEWATER PLANT		58,050,827.63	14,102,911	43,321,333	958,047		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER NEW GARDEN OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,004,882.04					
TOTAL INTANGIBLE PLANT		1,004,882.04					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	1,125,227.22					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	6,150,273.12					
TOTAL NONDEPRECIABLE PLANT		7,275,500.34					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	4,140,220.76	2,206,177	1,934,044	58,757	32.9	1.42
TREATMENT AND DISPOSAL	50-R2	23,612,096.91	15,064,379	8,547,718	322,175	26.5	1.36
GENERAL	50-R3	683,450.40	561,454	121,996	6,331	19.3	0.93
TOTAL ACCOUNT 354		28,435,768.07	17,832,010	10,603,758	387,263		
355.00 POWER GENERATING EQUIPMENT							
PUMPING	25-R2.5	448,198.28	211,438	236,760	31,820	7.4	7.10
TREATMENT AND DISPOSAL	25-R2.5	117,512.90	55,437	62,076	5,311	11.7	4.52
TOTAL ACCOUNT 355		565,711.18	266,875	298,836	37,131		
360.00 COLLECTION MAINS - FORCE	75-R2.5	3,528,570.99	1,347,825	2,180,746	48,763	44.7	1.38
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	13,384,326.96	6,274,252	7,110,075	160,545	44.3	1.20
363.00 SERVICES	70-R4	3,238,602.82	1,695,436	1,543,167	37,343	41.3	1.15
364.00 METERS	25-S2.5	37,409.53	9,345	28,065	2,641	10.6	7.06
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	1,426,869.36	1,019,025	407,844	34,702	11.8	2.43
TOTAL ACCOUNT 371		1,426,869.36	1,019,025	407,844	34,702		
395.00 POWER OPERATED EQUIPMENT	20-L2.5	80,106.15	28,097	52,010	8,498	6.1	10.61
TOTAL DEPRECIABLE PLANT		50,697,365.06	28,472,865	22,224,501	716,886		
TOTAL WASTEWATER PLANT IN SERVICE		58,977,747.44	28,472,865	22,224,501	716,886		

AQUA PENNSYLVANIA, INC.
WASTEWATER ALL OTHER OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,563,234.26					
TOTAL INTANGIBLE PLANT		1,563,234.26					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,591.78					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	898,448.33					
TOTAL NONDEPRECIABLE PLANT		1,514,771.51					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION							
PUMPING	55-S0.5	23,407,945.00	2,337,626	21,070,319	574,468	36.7	2.45
TREATMENT AND DISPOSAL	60-S1	7,044,204.16	1,309,160	5,735,044	140,331	40.9	1.99
RECLAIMED WATER TREATMENT	50-R2	38,135,366.89	6,300,734	31,834,633	1,009,373	31.5	2.65
GENERAL	60-R2.5	37,826.41	13,035	24,791	624	39.7	1.65
TOTAL ACCOUNT 354	50-R3	569,500.31	293,822	275,678	10,501	26.3	1.84
		69,194,842.77	10,254,377	58,940,465	1,735,297		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	25-R2.5	92,159.43	32,585	59,575	4,713	12.6	5.11
PUMPING	25-R2.5	516,471.83	193,216	323,256	25,742	12.6	4.98
TREATMENT AND DISPOSAL	25-R2.5	3,345,713.39	507,705	2,838,008	163,409	17.4	4.88
TOTAL ACCOUNT 355		3,954,344.65	733,506	3,220,839	193,864		
360.00 COLLECTION MAINS - FORCE	75-R2.5	26,033,274.92	6,076,455	19,956,820	410,624	48.6	1.58
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	43,837,180.74	6,308,137	37,529,044	721,628	52.0	1.65
362.00 SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	4,583	6,818	448	15.2	3.93
363.00 SERVICES	70-R4	11,710,102.05	3,756,712	7,953,390	161,369	49.3	1.38
364.00 METERS	25-S2.5	735,404.64	102,861	632,543	35,357	17.9	4.81
370.30 RECEIVING WELLS	40-S2.5	531,655.12	288,717	242,938	13,751	17.7	2.59
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	13,961,906.95	5,460,713	8,501,194	637,472	13.3	4.57
RECLAIMED WATER TREATMENT	25-L0.5	203,165.41	123,319	79,846	7,021	11.4	3.46
TOTAL ACCOUNT 371		14,165,072.36	5,584,032	8,581,040	644,493		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	48,179,868.26	10,257,386	37,922,482	1,592,473	23.8	3.31
381.00 PLANT SEWERS							
TREATMENT AND DISPOSAL	40-R1.5	122,375.79	32,332	90,044	3,798	23.7	3.10
RECLAIMED WATER TREATMENT	40-R1.5	6,264.17	1,436	4,828	199	24.3	3.18
TOTAL ACCOUNT 381		128,639.96	33,768	94,872	3,997		
382.00 OUTFALL LINES	40-R2.5	58,208.17	29,933	28,275	1,569	18.0	2.70
389.00 OTHER PLANT AND MISCELLANEOUS EQUIPMENT							

AQUA PENNSYLVANIA, INC.
WASTEWATER ALL OTHER OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
390.00	COLLECTION PUMPING TREATMENT AND DISPOSAL TOTAL ACCOUNT 389	661,407.77 67,370.96 12,074.50 740,853.23	351,119 31,238 7,691 390,048	310,289 36,133 4,383 350,805	43,242 3,865 370 47,477	7.2 9.3 11.8	6.54 5.74 3.06
390.00	OFFICE FURNITURE AND EQUIPMENT FURNITURE OFFICE EQUIPMENT COMPUTER HARDWARE COMPUTER SOFTWARE - 10 YEARS COMPUTER SOFTWARE - 15 YEARS TOTAL ACCOUNT 390	27,598.84 237,810.91 572,484.09 366,649.80 317,077.71 1,521,601.35	13,433 67,661 225,527 140,013 133,178 579,812	14,166 170,150 346,937 226,636 183,900 941,789	754 33,926 123,426 36,305 16,334 210,745	18.8 5.0 2.8 6.2 11.3	* * * * *
391.00	TRANSPORTATION EQUIPMENT	1,387,342.13	553,522	833,820	69,098	12.1	4.98
392.00	STORES EQUIPMENT	9,599.78	6,221	3,338	532	6.3	*
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	397,306.39	41,408	355,899	26,642	13.4	*
394.00	LABORATORY EQUIPMENT	762,877.90	220,653	542,225	28,588	19.0	*
395.00	POWER OPERATED EQUIPMENT	172,884.12	119,214	53,670	7,460	7.2	4.32
396.00	COMMUNICATION EQUIPMENT GENERAL	1,025,843.80	157,790	868,054	74,648	11.6	*
396.70	SCADA	2,283,359.55	297,389	1,985,970	240,500	8.3	*
	TOTAL ACCOUNT 396	3,309,203.35	455,179	2,854,024	315,148		
397.00	MISCELLANEOUS EQUIPMENT	30,928.11	15,414	15,514	952	16.3	*
	TOTAL DEPRECIABLE PLANT	226,872,550.44	45,811,938	181,060,610	6,221,512		
	TOTAL WASTEWATER PLANT IN SERVICE	229,950,556.21	45,811,938	181,060,610	6,221,512		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
354.00	STRUCTURES AND IMPROVEMENTS COLLECTION PUMPING TREATMENT AND DISPOSAL GENERAL TOTAL ACCOUNT 354	1,304,009.91 1,430,981.07 6,755,217.05 14,946.39 9,505,154.42	494,759 203,309 2,329,588 9,614 3,037,269	809,251 1,227,672 4,425,629 5,333 6,467,885	23,902 29,182 162,869 338 216,291	33.9 42.1 27.2 15.8	1.83 2.04 2.41 2.26
360.00	COLLECTION MAINS - FORCE	9,921,889.01	1,707,009	8,214,880	159,427	51.5	1.61
361.00	COLLECTION MAINS - GRAVITY	4,362,160.76	948,587	3,413,574	69,776	48.9	1.60
363.00	SERVICES	1,536,417.02	581,629	954,788	18,736	51.0	1.22
371.30	PUMPING EQUIPMENT - PUMPING	547,392.75	126,681	420,712	30,921	13.6	5.65
380.00	TREATMENT AND DISPOSAL EQUIPMENT	1,617,779.51	910,588	707,192	33,818	20.9	2.09
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,536.55	1,317	220	25	8.8	1.63
382.00	OUTFALL LINES	1,536.55	1,331	206	35	5.9	2.28
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	13,030.75	7,156	5,875	696	8.4	5.34

AQUA PENNSYLVANIA, INC.
WASTEWATER ALL OTHER OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2021

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2021 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	274.98	275	0	0	-	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,449.14	4,449	0	0	-	-
394.00	LABORATORY EQUIPMENT	1,362.82	1,363	0	0	-	-
396.70	COMMUNICATION EQUIPMENT - SCADA	11,182.46	268	10,915	1,216	9.0	10.87
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		27,524,166.72	7,327,921	20,196,247	530,941		
AMORTIZATION OF NET SALVAGE					195,740		
TOTAL WASTEWATER PLANT		202,426,389.49	38,484,017	160,864,363	5,886,311		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER EAST BRADFORD OPERATIONS

TABLE 1 - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	324,739.75					
TOTAL INTANGIBLE PLANT		324,739.75					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	57,797.65					
TOTAL NONDEPRECIABLE PLANT		57,797.65					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION		1,961,298.58	426,822	1,534,477	45,547	33.7	2.32
PUMPING		450,011.53	201,039	248,973	7,590	32.8	1.69
TOTAL ACCOUNT 354		2,411,310.11	627,860	1,783,450	53,137		
355.00 POWER GENERATING EQUIPMENT							
TREATMENT AND DISPOSAL		121,308.59	63,389	57,920	5,088	11.4	4.19
TOTAL ACCOUNT 355		121,308.59	63,389	57,920	5,088		
360.00 COLLECTION MAINS - FORCE							
COLLECTION MAINS - GRAVITY		672,542.49	266,653	405,890	9,339	43.5	1.39
SERVICES		3,757,694.32	1,716,430	2,041,264	49,504	41.2	1.32
METERS		447,193.94	234,713	212,481	5,314	40.0	1.19
		27,539.03	3,341	24,198	1,351	17.9	4.91
371.00 PUMPING EQUIPMENT							
PUMPING		120,954.29	53,726	67,228	5,086	13.2	4.20
TOTAL ACCOUNT 371		120,954.29	53,726	67,228	5,086		
380.00 TREATMENT AND DISPOSAL EQUIPMENT							
COMMUNICATION EQUIPMENT - SCADA		189,035.80	(14,616)	203,652	8,355	24.4	4.42
		175,059.52	33,547	141,513	17,153	8.3	*
TOTAL DEPRECIABLE PLANT		7,922,638.09	2,985,043	4,937,596	154,327		
AMORTIZATION OF NET SALVAGE					225		
TOTAL WASTEWATER PLANT IN SERVICE		8,305,175.49	2,985,043	4,937,596	154,552		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER LIMERICK OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	399,244.12					
TOTAL INTANGIBLE PLANT		399,244.12					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	365,005.19					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	481,147.09					
TOTAL NONDEPRECIABLE PLANT		846,152.28					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	6,770,963.84	2,560,992	4,209,972	133,617	31.5	1.97
TREATMENT AND DISPOSAL	50-R2	10,354,609.54	5,950,190	4,404,419	191,650	23.0	1.85
RECLAIMED WATER TREATMENT	60-R2.5	1,595,653.80	769,954	825,699	28,393	29.1	1.78
GENERAL	50-R3	533,100.04	333,395	199,705	11,831	16.9	2.22
TOTAL ACCOUNT 354		19,254,327.22	9,614,532	9,639,795	365,491		
355.00 POWER GENERATING EQUIPMENT							
TREATMENT AND DISPOSAL	25-R2.5	1,161,104.06	819,853	341,251	55,867	6.1	4.81
TOTAL ACCOUNT 355		1,161,104.06	819,853	341,251	55,867		
360.00 COLLECTION MAINS - FORCE	75-R2.5	48,792,945.30	15,830,891	32,962,054	733,805	44.9	1.50
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	1,228,439.01	19,492	1,208,947	21,564	56.1	1.76
363.00 SERVICES	70-R4	161,607.89	3,877	157,731	2,462	64.1	1.52
364.00 METERS	25-S2.5	13,245.46	11,819	1,427	375	3.8	2.83
370.30 RECEIVING WELLS	40-S2.5	2,642,479.36	1,183,300	1,459,179	93,561	15.6	3.54
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	5,529,074.68	2,777,799	2,751,275	245,765	11.2	4.44
TOTAL ACCOUNT 371		5,529,074.68	2,777,799	2,751,275	245,765		
380.00 TREATMENT AND DISPOSAL EQUIPMENT							
OUTFALL LINES	40-S0	16,525,895.39	5,999,385	10,526,510	499,055	21.1	3.02
OFFICE FURNITURE AND EQUIPMENT	40-R2.5	311,991.19	128,586	183,405	9,607	19.1	3.08
COMPUTER HARDWARE	5-SQ	33,848.55	15,498	18,351	9,504	1.9	*
TOTAL ACCOUNT 380		33,848.55	15,498	18,351	9,504		

AQUA PENNSYLVANIA, INC.
WASTEWATER LIMERICK OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
391.00	TRANSPORTATION EQUIPMENT						
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	105,281.07	90,511	14,770	2,174	6.8	2.06
394.00	LABORATORY EQUIPMENT	49,767.20	3,278	46,490	2,547	18.3	*
		23,331.47	1,269	22,063	943	23.4	*
396.70	COMMUNICATION EQUIPMENT	165,090.95	14,027	151,064	16,195	9.3	*
	SCADA	165,090.95	14,027	151,064	16,195		
	TOTAL ACCOUNT 396						
	TOTAL DEPRECIABLE PLANT	95,998,428.80	36,514,117	59,484,312	2,058,915		
	TOTAL WASTEWATER PLANT IN SERVICE	97,243,825.20	36,514,117	59,484,312	2,058,915		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
354.00	STRUCTURES AND IMPROVEMENTS						
360.00	COLLECTION MAINS - FORCE	569,047.71	11,175	557,873	9,993	55.8	1.76
361.00	COLLECTION MAINS - GRAVITY	625,552.10	15,887	609,665	10,723	56.9	1.71
363.00	SERVICES	356,634.87	6,393	350,242	5,426	64.5	1.52
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	1,551,234.68	33,455	1,517,780	26,142		
AMORTIZATION OF NET SALVAGE							
	TOTAL WASTEWATER PLANT	95,692,590.52	36,480,662	57,966,532	2,047,337		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER EAST NORRITON OPERATIONS

TABLE 1 - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	340,540.49					
TOTAL INTANGIBLE PLANT		340,540.49					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	170.54					
TOTAL NONDEPRECIABLE PLANT		170.54					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS PUMPING		4,607,062.02	2,864,364	1,742,698	65,535	26.6	1.42
TOTAL ACCOUNT 354		4,607,062.02	2,864,364	1,742,698	65,535		
355.00 POWER GENERATING EQUIPMENT PUMPING		1,063,342.47	802,213	261,130	36,478	7.2	3.43
TOTAL ACCOUNT 355		1,063,342.47	802,213	261,130	36,478		
360.00 COLLECTION MAINS - FORCE PUMPING		2,422,461.23	1,404,323	1,018,138	34,362	29.6	1.42
361.00 COLLECTION MAINS - GRAVITY		29,837,147.25	17,530,505	12,306,642	410,693	30.0	1.38
363.00 SERVICES		6,831,527.12	4,693,066	2,138,461	94,223	22.7	1.38
364.00 METERS		289,570.95	210,233	79,338	15,331	5.2	5.29
TOTAL ACCOUNT 360-364		47,010,376.60	28,448,157	23,660,998	1,064,087	10.5	4.79
371.00 PUMPING EQUIPMENT PUMPING		4,701,037.60	2,340,940	2,360,098	225,129	10.5	4.79
TOTAL ACCOUNT 371		4,701,037.60	2,340,940	2,360,098	225,129		
391.00 TRANSPORTATION EQUIPMENT	15-L3	68,117.42	68,117	0	0	-	*
394.00 LABORATORY EQUIPMENT	25-SQ	40,789.79	29,468	11,322	1,274	8.9	**
395.00 POWER OPERATED EQUIPMENT	20-L2.5	1,249.31	27	1,222	75	16.3	6.00
396.00 COMMUNICATION EQUIPMENT - GENERAL	15-SQ	28,980.85	17,972	11,009	2,097	5.2	**
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	12,557.09	9,921	2,637	157	16.8	**
TOTAL DEPRECIABLE PLANT		49,903,843.10	29,971,149	19,932,695	885,354		
AMORTIZATION OF NET SALVAGE					391		
TOTAL WASTEWATER PLANT IN SERVICE		50,244,554.13	29,971,149	19,932,695	885,745		

* USE DEPRECIATION RATE OF 3.87% FOR ALL FUTURE ADDITIONS TO ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER CHELTENHAM OPERATIONS

TABLE 1 - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	617,031.21					
TOTAL INTANGIBLE PLANT		617,031.21					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	9,552.64					
TOTAL NONDEPRECIABLE PLANT		9,552.64					
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	56,070,525.14	11,827,696	44,242,830	919,415	48.1	1.64
363.00 SERVICES	70-R4	3,427,015.36	2,818,733	608,283	57,517	10.6	1.68
391.00 TRANSPORTATION EQUIPMENT	15-L3	281,820.00	247,818	34,002	4,288	7.9	1.52
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,424.36	112	1,312	72	18.2	*
COMMUNICATION EQUIPMENT							
396.00 GENERAL	15-SQ	7,431.25	443	6,988	500	14.0	*
396.70 SCADA	10-SQ	25,538.51	1,277	24,262	2,579	9.4	*
TOTAL ACCOUNT 396		32,969.76	1,720	31,250	3,079		
TOTAL DEPRECIABLE PLANT		59,813,754.62	14,896,079	44,917,677	984,371		
TOTAL WASTEWATER PLANT IN SERVICE		60,440,338.47	14,896,079	44,917,677	984,371		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	96,280.00	857	95,423	1,736	55.0	1.80
363.00 SERVICES	70-R4	6,000.00	46	5,954	92	64.7	1.53
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		102,280.00	903	101,377	1,828		
AMORTIZATION OF NET SALVAGE					553		
TOTAL WASTEWATER PLANT		60,338,058.47	14,895,176	44,816,300	983,096		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER NEW GARDEN OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,004,882.04					
TOTAL INTANGIBLE PLANT		1,004,882.04					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	1,125,227.22					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	6,150,273.12					
TOTAL NONDEPRECIABLE PLANT		7,275,500.34					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	4,165,068.86	2,262,449	1,902,620	58,470	32.5	1.40
TREATMENT AND DISPOSAL	50-R2	23,784,528.39	15,363,217	8,421,312	322,351	26.1	1.36
GENERAL	50-R3	683,386.01	567,730	115,656	6,154	18.8	0.90
TOTAL ACCOUNT 354		28,632,983.26	18,193,396	10,439,588	386,975		
355.00 POWER GENERATING EQUIPMENT							
PUMPING	25-R2.5	448,198.28	243,260	204,938	29,216	7.0	6.52
TREATMENT AND DISPOSAL	25-R2.5	117,512.90	60,749	56,764	5,129	11.1	4.36
TOTAL ACCOUNT 355		565,711.18	304,009	261,702	34,345		
360.00 COLLECTION MAINS - FORCE	75-R2.5	3,661,322.92	1,330,187	2,331,136	51,964	44.9	1.42
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	13,384,326.96	6,434,864	6,949,463	159,235	43.6	1.19
363.00 SERVICES	70-R4	3,243,751.22	1,732,487	1,511,265	37,399	40.4	1.15
364.00 METERS	25-S2.5	75,613.78	(13,961)	89,575	5,042	17.8	6.67
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	1,426,869.36	1,053,698	373,171	32,197	11.6	2.26
TOTAL ACCOUNT 371		1,426,869.36	1,053,698	373,171	32,197		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	345,820.45	(21,016)	366,836	15,054	24.4	4.35
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	10,270.00	257	10,013	516	19.4	*
395.00 POWER OPERATED EQUIPMENT	20-L2.5	80,106.15	36,596	43,510	7,252	6.0	9.05
TOTAL DEPRECIABLE PLANT		51,426,775.28	29,050,517	22,376,259	729,979		
AMORTIZATION OF NET SALVAGE					1,138		
TOTAL WASTEWATER PLANT		59,707,157.66	29,050,517	22,376,259	731,117		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER ALL OTHER OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,563,234.26					
TOTAL INTANGIBLE PLANT		1,563,234.26					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,539.02					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	897,481.89					
TOTAL NONDEPRECIABLE PLANT		1,513,752.31					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	25,169,104.87	2,911,686	22,257,418	610,673	36.4	2.43
PUMPING	60-S1	7,259,902.19	1,408,690	5,851,213	144,909	40.4	2.00
TREATMENT AND DISPOSAL	50-R2	39,611,957.52	7,095,740	32,516,218	1,027,872	31.6	2.59
RECLAIMED WATER TREATMENT	60-R2.5	37,932.84	13,660	24,273	622	39.0	1.64
GENERAL	50-R3	568,373.21	302,894	265,480	10,410	25.5	1.83
TOTAL ACCOUNT 354		72,647,270.63	11,732,670	60,914,602	1,794,486		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	25-R2.5	92,159.43	37,294	54,865	4,567	12.0	4.96
PUMPING	25-R2.5	535,487.75	219,233	316,255	25,341	12.5	4.73
TREATMENT AND DISPOSAL	25-R2.5	3,547,515.67	673,104	2,874,412	167,503	17.2	4.72
TOTAL ACCOUNT 355		4,175,162.85	929,631	3,245,532	197,411		
360.00 COLLECTION MAINS - FORCE	75-R2.5	27,900,822.14	5,556,492	22,344,330	455,692	49.0	1.63
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	45,600,354.34	6,904,947	38,695,408	744,595	52.0	1.63
362.00 SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	5,031	6,370	437	14.6	3.83
363.00 SERVICES	70-R4	12,264,880.90	3,900,996	8,363,885	170,006	49.2	1.39
364.00 METERS	25-S2.5	758,318.58	122,414	635,905	36,197	17.6	4.77
370.30 RECEIVING WELLS	40-S2.5	529,604.52	302,460	227,144	13,414	16.9	2.53
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	15,075,896.20	5,941,041	9,134,855	683,078	13.4	4.53
RECLAIMED WATER TREATMENT	25-L0.5	207,443.11	116,306	91,137	7,892	11.5	3.80
TOTAL ACCOUNT 371		15,283,339.31	6,057,347	9,225,992	690,970		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	61,943,148.14	11,050,972	50,892,176	2,128,739	23.9	3.44
381.00 PLANT SEWERS							
TREATMENT AND DISPOSAL	40-R1.5	122,380.86	36,126	86,255	3,686	23.4	3.01
RECLAIMED WATER TREATMENT	40-R1.5	6,264.44	1,635	4,629	194	23.9	3.10
TOTAL ACCOUNT 381		128,645.30	37,761	90,884	3,880		

AQUA PENNSYLVANIA, INC.
WASTEWATER ALL OTHER OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
382.00	OUTFALL LINES	58,208.17	31,505	26,703	1,510	17.7	2.59
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT						
	COLLECTION	659,308.34	394,306	265,002	39,403	6.7	5.98
	PUMPING	67,157.11	35,099	32,058	3,679	8.7	5.48
	TREATMENT AND DISPOSAL	12,036.17	8,060	3,976	358	11.1	2.97
	TOTAL ACCOUNT 389	<u>738,501.62</u>	<u>437,466</u>	<u>301,036</u>	<u>43,440</u>		
390.00	OFFICE FURNITURE AND EQUIPMENT						
	FURNITURE	54,179.15	15,478	38,701	2,072	18.7	*
	OFFICE EQUIPMENT	252,418.72	92,172	160,247	38,071	4.2	*
	COMPUTER HARDWARE	1,130,426.67	247,824	882,603	248,791	3.5	*
	COMPUTER SOFTWARE - 10 YEARS	700,462.48	193,369	507,094	70,501	7.2	*
	COMPUTER SOFTWARE - 15 YEARS	605,757.98	163,954	441,804	35,470	12.5	*
	TOTAL ACCOUNT 390	<u>2,743,245.00</u>	<u>712,797</u>	<u>2,030,449</u>	<u>394,905</u>		
391.00	TRANSPORTATION EQUIPMENT	1,432,982.95	612,338	820,645	74,241	11.1	5.18
392.00	STORES EQUIPMENT	9,559.78	6,699	2,860	545	5.2	*
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	895,736.39	73,734	822,003	52,084	15.8	*
394.00	LABORATORY EQUIPMENT	819,075.15	252,292	566,783	30,741	18.4	*
395.00	POWER OPERATED EQUIPMENT	172,884.12	126,683	46,201	6,676	6.9	3.86
	COMMUNICATION EQUIPMENT						
396.00	GENERAL	1,097,079.97	228,589	868,491	79,855	10.9	*
396.70	SCADA	2,681,011.88	545,608	2,135,404	282,122	7.6	*
	TOTAL ACCOUNT 396	<u>3,778,091.85</u>	<u>774,197</u>	<u>3,003,895</u>	<u>361,977</u>		
397.00	MISCELLANEOUS EQUIPMENT	30,938.06	16,652	14,286	933	15.3	*
	TOTAL DEPRECIABLE PLANT	<u>251,922,170.24</u>	<u>49,645,082</u>	<u>202,277,089</u>	<u>7,202,879</u>		
	TOTAL WASTEWATER PLANT IN SERVICE	<u>254,999,156.81</u>	<u>49,645,082</u>	<u>202,277,089</u>	<u>7,202,879</u>		

AQUA PENNSYLVANIA, INC.
WASTEWATER ALL OTHER OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION							
PUMPING	55-S0.5	1,304,009.91	518,622	785,388	23,238	33.8	1.78
TREATMENT AND DISPOSAL	60-S1	1,430,981.07	232,501	1,198,480	28,463	42.1	1.99
GENERAL	50-R2	6,755,217.05	2,492,388	4,262,829	157,184	27.1	2.33
TOTAL ACCOUNT 354	50-R3	14,946.39	9,952	4,995	321	15.6	2.15
		9,505,154.42	3,253,463	6,251,692	209,206		
360.00 COLLECTION MAINS - FORCE	75-R2.5	11,489,465.37	1,879,370	9,610,095	184,360	52.1	1.60
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	4,362,160.76	1,018,381	3,343,779	68,593	48.7	1.57
363.00 SERVICES	70-R4	1,565,907.35	600,553	965,354	18,878	51.1	1.21
371.30 PUMPING EQUIPMENT - PUMPING	25-L0.5	573,981.95	158,360	415,622	30,430	13.7	5.30
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	1,860,264.86	946,933	913,331	42,005	21.7	2.26
381.40 PLANT SEWERS - TREATMENT AND DISPOSAL	40-R1.5	1,536.55	1,342	195	23	8.5	1.50
382.00 OUTFALL LINES	40-R2.5	1,536.55	1,366	171	29	5.9	1.89
389.20 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	20-L3	13,030.75	7,851	5,179	627	8.3	4.81
390.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	274.98	275	0	0	-	-
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	4,449.14	4,449	0	0	-	-
394.00 LABORATORY EQUIPMENT	25-SQ	1,362.82	1,363	0	0	-	-
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	11,182.46	1,483	9,699	1,110	8.7	9.93
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		29,390,307.96	7,875,191	21,515,117	555,261		
AMORTIZATION OF NET SALVAGE							
TOTAL WASTEWATER PLANT		225,608,848.85	41,769,891	180,761,972	6,872,757		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER EAST BRADFORD OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	324,739.75					
TOTAL INTANGIBLE PLANT		324,739.75					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	57,797.65					
TOTAL NONDEPRECIABLE PLANT		57,797.65					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	1,961,298.58	472,324	1,488,975	44,714	33.3	2.28
PUMPING	60-S1	450,011.53	208,644	241,368	7,498	32.2	1.67
TOTAL ACCOUNT 354		2,411,310.11	680,968	1,730,343	52,212		
355.00 POWER GENERATING EQUIPMENT							
TREATMENT AND DISPOSAL	25-R2.5	121,308.59	68,472	52,837	4,804	11.0	3.96
TOTAL ACCOUNT 355		121,308.59	68,472	52,837	4,804		
360.00 COLLECTION MAINS - FORCE	75-R2.5	672,044.68	276,250	395,795	9,269	42.7	1.38
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	3,757,694.32	1,766,032	1,991,663	48,874	40.8	1.30
363.00 SERVICES	70-R4	471,329.71	239,165	232,165	5,700	40.7	1.21
364.00 METERS	25-S2.5	27,539.03	4,694	22,845	1,336	17.1	4.85
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	120,954.29	58,806	62,148	4,691	13.2	3.88
TOTAL ACCOUNT 371		120,954.29	58,806	62,148	4,691		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	330,189.39	(13,842)	344,032	14,087	24.4	4.27
396.70 COMMUNICATION EQUIPMENT - SCADA	10-SQ	175,059.52	51,052	124,007	17,104	7.3	*
TOTAL DEPRECIABLE PLANT		8,087,429.64	3,131,596	4,955,835	158,077		
AMORTIZATION OF NET SALVAGE					475		
TOTAL WASTEWATER PLANT IN SERVICE		8,469,967.04	3,131,596	4,955,835	158,552		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER LIMERICK OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	399,244.12					
TOTAL INTANGIBLE PLANT		399,244.12					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	365,005.19					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	481,147.09					
TOTAL NONDEPRECIABLE PLANT		846,152.28					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	6,770,963.84	2,704,850	4,066,114	130,951	31.1	1.93
TREATMENT AND DISPOSAL	50-R2	10,354,609.54	6,141,863	4,212,746	188,376	22.4	1.82
RECLAIMED WATER TREATMENT	60-R2.5	1,595,653.80	798,357	797,297	28,028	28.4	1.76
GENERAL	50-R3	533,100.04	345,230	187,870	11,625	16.2	2.18
TOTAL ACCOUNT 354		19,254,327.22	9,990,300	9,264,027	358,980		
355.00 POWER GENERATING EQUIPMENT							
TREATMENT AND DISPOSAL	25-R2.5	1,161,104.06	875,702	285,402	48,318	5.9	4.16
TOTAL ACCOUNT 355		1,161,104.06	875,702	285,402	48,318		
360.00 COLLECTION MAINS - FORCE	75-R2.5	48,792,945.30	16,562,785	32,230,160	726,690	44.4	1.49
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	1,552,424.26	17,773	1,534,651	27,182	56.5	1.75
363.00 SERVICES	70-R4	161,607.89	6,333	155,275	2,463	63.0	1.52
364.00 METERS	25-S2.5	13,245.46	12,194	1,052	291	3.6	2.20
370.30 RECEIVING WELLS	40-S2.5	2,642,479.36	1,276,844	1,365,636	90,564	15.1	3.43
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	5,529,074.68	3,026,514	2,502,560	223,947	11.2	4.05
TOTAL ACCOUNT 371		5,529,074.68	3,026,514	2,502,560	223,947		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	16,709,196.58	6,487,931	10,221,266	489,967	20.9	2.93
382.00 OUTFALL LINES	40-R2.5	311,991.19	138,196	173,796	9,440	18.4	3.03
389.00 OTHER PLANT AND MISCELLANEOUS EQUIPMENT							
COLLECTION	20-L3	89,075.80	2,663	86,412	5,060	17.1	5.68
PUMPING	20-L3	9,073.27	249	8,825	517	17.1	5.70
TREATMENT AND DISPOSAL	25-S2.5	1,626.14	24	1,602	73	21.9	4.49
TOTAL ACCOUNT 389		99,775.21	2,936	96,839	5,650		
390.00 OFFICE FURNITURE AND EQUIPMENT	5-SQ	10,000.00	(2,972)	12,972	3,784	3.4	*
COMPUTER HARDWARE		10,000.00	(2,972)	12,972	3,784		
TOTAL ACCOUNT 390		10,000.00	(2,972)	12,972	3,784		

AQUA PENNSYLVANIA, INC.
WASTEWATER LIMERICK OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
391.00	TRANSPORTATION EQUIPMENT	105,281.07	92,680	12,601	2,031	6.2	1.93
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	49,767.20	5,766	44,001	2,551	17.2	*
394.00	LABORATORY EQUIPMENT	33,331.47	2,402	30,929	1,346	23.0	*
396.70	COMMUNICATION EQUIPMENT	165,090.95	30,536	134,554	15,990	8.4	*
	SCADA	165,090.95	30,536	134,554	15,990		
	TOTAL ACCOUNT 396						
	TOTAL DEPRECIABLE PLANT	96,591,641.90	38,525,920	58,065,721	2,009,194		
	TOTAL WASTEWATER PLANT IN SERVICE	97,837,038.30	38,525,920	58,065,721	2,009,194		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
360.00	COLLECTION MAINS - FORCE	569,047.71	21,190	547,857	9,650	56.8	1.70
361.00	COLLECTION MAINS - GRAVITY	625,552.10	26,584	598,968	10,501	57.0	1.68
363.00	SERVICES	356,634.87	11,814	344,821	5,425	63.6	1.52
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	1,551,234.68	59,588	1,491,646	25,576		
	AMORTIZATION OF NET SALVAGE				15,263		
	TOTAL WASTEWATER PLANT	96,285,803.62	38,466,332	56,574,075	1,998,881		

AQUA PENNSYLVANIA, INC.
WASTEWATER EAST NORRITON OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	340,540.49					
TOTAL INTANGIBLE PLANT		340,540.49					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	170.54					
TOTAL NONDEPRECIABLE PLANT		170.54					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS PUMPING	60-S1	4,607,062.02	2,929,784	1,677,278	63,086	26.6	1.37
TOTAL ACCOUNT 354		4,607,062.02	2,929,784	1,677,278	63,086		
355.00 POWER GENERATING EQUIPMENT PUMPING	25-R2.5	1,063,342.47	838,686	224,657	32,805	6.8	3.09
TOTAL ACCOUNT 355		1,063,342.47	838,686	224,657	32,805		
360.00 COLLECTION MAINS - FORCE PUMPING	75-R2.5	2,422,461.23	1,438,722	983,739	33,547	29.3	1.38
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	35,250,876.25	17,541,871	17,709,005	509,284	34.8	1.44
363.00 SERVICES	70-R4	6,854,697.45	4,786,529	2,068,168	92,564	22.3	1.35
364.00 METERS	25-S2.5	289,570.95	225,552	64,019	12,104	5.3	4.18
371.00 PUMPING EQUIPMENT PUMPING	25-L0.5	4,701,037.60	2,566,470	2,134,567	204,647	10.4	4.35
TOTAL ACCOUNT 371		4,701,037.60	2,566,470	2,134,567	204,647		
391.00 TRANSPORTATION EQUIPMENT	15-L3	68,117.42	68,117	0	0	-	*
394.00 LABORATORY EQUIPMENT	25-SQ	40,789.79	31,100	9,690	1,229	7.9	**
395.00 POWER OPERATED EQUIPMENT	20-L2.5	1,249.31	102	1,147	74	15.5	5.92
396.00 COMMUNICATION EQUIPMENT - GENERAL	15-SQ	28,980.85	19,905	9,076	2,136	4.2	**
397.00 MISCELLANEOUS EQUIPMENT	25-SQ	9,936.01	7,771	2,165	137	15.8	**
TOTAL DEPRECIABLE PLANT		55,338,121.35	30,454,610	24,883,511	951,613		
AMORTIZATION OF NET SALVAGE					1,028		
TOTAL WASTEWATER PLANT IN SERVICE		55,678,832.38	30,454,610	24,883,511	952,641		

* USE DEPRECIATION RATE OF 3.87% FOR ALL FUTURE ADDITIONS TO ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER CHELTENHAM OPERATIONS

TABLE 1 - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	617,031.21					
TOTAL INTANGIBLE PLANT		617,031.21					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	9,552.64					
TOTAL NONDEPRECIABLE PLANT		9,552.64					
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	58,973,381.05	12,536,531	46,436,850	959,044	48.4	1.63
363.00 SERVICES	70-R4	3,499,422.68	2,874,147	625,276	53,566	11.7	1.53
391.00 TRANSPORTATION EQUIPMENT	15-L3	281,820.00	252,102	29,718	4,162	7.1	1.48
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,424.36	184	1,241	72	17.2	*
COMMUNICATION EQUIPMENT							
396.00 GENERAL	15-SQ	7,431.25	939	6,492	498	13.0	*
396.70 SCADA	10-SQ	25,538.51	3,831	21,708	2,553	8.5	*
TOTAL ACCOUNT 396		32,969.76	4,770	28,200	3,051		
TOTAL DEPRECIABLE PLANT		62,789,017.85	15,667,733	47,121,285	1,019,895		
TOTAL WASTEWATER PLANT IN SERVICE		63,415,601.70	15,667,733	47,121,285	1,019,895		
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	505,470.00	6,273	499,197	9,038	55.2	1.79
363.00 SERVICES	70-R4	6,000.00	138	5,862	91	64.4	1.52
TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION		511,470.00	6,410	505,059	9,129		
AMORTIZATION OF NET SALVAGE					1,004		
TOTAL WASTEWATER PLANT		62,904,131.70	15,661,322	46,616,226	1,011,770		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER NEW GARDEN OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,004,882.04					
TOTAL INTANGIBLE PLANT		1,004,882.04					
NONDEPRECIABLE PLANT							
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	1,125,227.22					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	6,150,273.12					
TOTAL NONDEPRECIABLE PLANT		7,275,500.34					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
PUMPING	60-S1	4,165,068.86	2,320,822	1,844,247	57,728	31.9	1.39
TREATMENT AND DISPOSAL	50-R2	23,784,528.39	15,687,461	8,097,068	317,376	25.5	1.33
GENERAL	50-R3	683,386.01	573,881	109,505	6,063	18.1	0.89
TOTAL ACCOUNT 354		28,632,983.26	18,582,163	10,050,820	381,167		
355.00 POWER GENERATING EQUIPMENT							
PUMPING	25-R2.5	448,198.28	272,483	175,715	26,477	6.6	5.91
TREATMENT AND DISPOSAL	25-R2.5	117,512.90	65,872	51,641	4,931	10.5	4.20
TOTAL ACCOUNT 355		565,711.18	338,355	227,356	31,408		
360.00 COLLECTION MAINS - FORCE	75-R2.5	3,661,322.92	1,382,178	2,279,145	51,288	44.4	1.40
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	13,606,488.27	6,577,495	7,028,994	162,439	43.3	1.19
363.00 SERVICES	70-R4	3,267,886.99	1,768,891	1,498,996	37,507	40.0	1.15
364.00 METERS	25-S2.5	75,613.78	(8,918)	84,532	4,779	17.7	6.32
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	1,426,869.36	1,085,945	340,924	29,734	11.5	2.08
TOTAL ACCOUNT 371		1,426,869.36	1,085,945	340,924	29,734		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	682,067.21	(24,268)	706,336	28,929	24.4	4.24
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	10,270.00	770	9,500	513	18.5	*
395.00 POWER OPERATED EQUIPMENT	20-L2.5	80,106.15	43,846	36,261	6,156	5.9	7.68
TOTAL DEPRECIABLE PLANT		52,009,319.12	29,746,456	22,262,864	733,920		
AMORTIZATION OF NET SALVAGE					1,914		
TOTAL WASTEWATER PLANT		60,289,701.50	29,746,456	22,262,864	735,834		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WASTEWATER ALL OTHER OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
INTANGIBLE PLANT							
351.00 ORGANIZATION	NONDEPR.	1,563,234.26					
TOTAL INTANGIBLE PLANT		1,563,234.26					
NONDEPRECIABLE PLANT							
353.20 LAND AND LAND RIGHTS - COLLECTION	NONDEPR.	42,731.40					
353.30 LAND AND LAND RIGHTS - PUMPING	NONDEPR.	573,539.02					
353.40 LAND AND LAND RIGHTS - TREATMENT AND DISPOSAL	NONDEPR.	897,481.89					
TOTAL NONDEPRECIABLE PLANT		1,513,752.31					
DEPRECIABLE PLANT							
354.00 STRUCTURES AND IMPROVEMENTS							
COLLECTION	55-S0.5	26,029,900.75	3,523,645	22,506,256	621,307	36.2	2.39
PUMPING	60-S1	7,365,328.15	1,535,817	5,829,511	146,513	39.8	1.99
TREATMENT AND DISPOSAL	50-R2	40,333,665.49	8,106,770	32,226,895	1,020,903	31.6	2.53
RECLAIMED WATER TREATMENT	60-R2.5	37,984.87	14,283	23,702	616	38.5	1.62
GENERAL	50-R3	567,822.33	312,607	255,215	10,297	24.8	1.81
TOTAL ACCOUNT 354		74,334,701.59	13,493,123	60,841,579	1,799,636		
355.00 POWER GENERATING EQUIPMENT							
COLLECTION	25-R2.5	92,159.43	41,865	50,294	4,411	11.4	4.79
PUMPING	25-R2.5	545,259.51	244,701	300,558	24,363	12.3	4.47
TREATMENT AND DISPOSAL	25-R2.5	3,651,216.35	841,557	2,809,659	167,342	16.8	4.58
TOTAL ACCOUNT 355		4,288,635.29	1,128,124	3,160,511	196,136		
360.00 COLLECTION MAINS - FORCE	75-R2.5	28,115,216.51	5,904,417	22,210,800	455,135	48.8	1.62
361.00 COLLECTION MAINS - GRAVITY	75-R2.5	49,651,442.71	7,355,355	42,296,088	813,032	52.0	1.64
362.00 SPECIAL COLLECTING STRUCTURES	40-R3	11,400.44	5,467	5,933	426	13.9	3.74
363.00 SERVICES	70-R4	12,794,670.83	4,056,089	8,738,582	178,277	49.0	1.39
364.00 METERS	25-S2.5	773,425.30	148,153	625,272	36,687	17.0	4.74
370.30 RECEIVING WELLS	40-S2.5	529,604.52	315,859	213,745	13,171	16.2	2.49
371.00 PUMPING EQUIPMENT							
PUMPING	25-L0.5	16,270,334.91	6,455,678	9,814,657	734,809	13.4	4.52
RECLAIMED WATER TREATMENT	25-L0.5	212,029.74	109,140	102,889	8,734	11.8	4.12
TOTAL ACCOUNT 371		16,482,364.65	6,564,818	9,917,546	743,543		
380.00 TREATMENT AND DISPOSAL EQUIPMENT	40-S0	79,363,779.32	12,184,039	67,179,741	2,801,838	24.0	3.53
381.00 PLANT SEWERS							
TREATMENT AND DISPOSAL	40-R1.5	122,380.86	39,809	82,571	3,582	23.1	2.93
RECLAIMED WATER TREATMENT	40-R1.5	6,264.44	1,829	4,435	189	23.5	3.02
TOTAL ACCOUNT 381		128,645.30	41,639	87,006	3,771		

AQUA PENNSYLVANIA, INC.
WASTEWATER ALL OTHER OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
382.00	OUTFALL LINES	208,208.17	34,955	173,253	6,472	26.8	3.11
389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT						
	COLLECTION	659,308.34	433,733	225,576	35,567	6.3	5.39
	PUMPING	67,157.11	38,780	28,378	3,484	8.1	5.19
	TREATMENT AND DISPOSAL	12,036.17	8,418	3,619	347	10.4	2.88
	TOTAL ACCOUNT 389	738,501.62	480,930	257,573	39,398		
390.00	OFFICE FURNITURE AND EQUIPMENT						
	FURNITURE	54,179.15	18,187	35,992	2,036	17.7	*
	OFFICE EQUIPMENT	252,418.72	117,414	135,005	42,752	3.2	*
	COMPUTER HARDWARE	1,049,305.64	388,056	661,250	233,164	2.8	*
	COMPUTER SOFTWARE - 10 YEARS	700,462.48	263,415	437,047	69,422	6.3	*
	COMPUTER SOFTWARE - 15 YEARS	605,757.98	204,358	401,400	34,907	11.5	*
	TOTAL ACCOUNT 390	2,662,123.97	991,430	1,670,694	382,281		
391.00	TRANSPORTATION EQUIPMENT	1,572,982.95	655,192	917,791	88,068	10.4	5.60
392.00	STORES EQUIPMENT	9,559.78	7,177	2,382	569	4.2	*
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,035,736.39	122,021	913,716	59,409	15.4	*
394.00	LABORATORY EQUIPMENT	881,575.15	286,305	595,270	33,116	18.0	*
395.00	POWER OPERATED EQUIPMENT	172,884.12	133,356	39,528	5,946	6.6	3.44
	COMMUNICATION EQUIPMENT						
396.00	GENERAL	1,150,858.33	279,434	871,424	81,894	10.6	*
396.70	SCADA	3,117,770.20	835,547	2,282,223	327,788	7.0	*
	TOTAL ACCOUNT 396	4,268,628.53	1,114,981	3,153,647	409,682		
397.00	MISCELLANEOUS EQUIPMENT	30,938.06	17,889	13,049	913	14.3	*
	TOTAL DEPRECIABLE PLANT	278,055,025.20	55,041,320	223,013,706	8,067,506		
	TOTAL WASTEWATER PLANT IN SERVICE	281,132,011.77	55,041,320	223,013,706	8,067,506		

AQUA PENNSYLVANIA, INC.
WASTEWATER ALL OTHER OPERATIONS

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF MARCH 31, 2023

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF MARCH 31, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	ANNUAL ACCRUAL AMOUNT (6)	COMPOSITE REMAINING LIFE (7)	ANNUAL ACCRUAL RATE, PERCENT (8)
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION							
DEPRECIABLE PLANT							
354.00	STRUCTURES AND IMPROVEMENTS						
	COLLECTION						
	PUMPING	1,304,009.91	541,833	762,177	22,810	33.4	1.75
	TREATMENT AND DISPOSAL	1,430,981.07	260,978	1,170,003	28,341	41.3	1.98
	GENERAL	6,755,217.05	2,649,785	4,105,432	154,122	26.6	2.28
	TOTAL ACCOUNT 354	14,946.39	10,273	4,673	314	14.9	2.10
		9,505,154.42	3,462,869	6,042,285	205,587		
360.00	COLLECTION MAINS - FORCE	11,494,465.37	2,063,242	9,431,223	181,375	52.0	1.58
361.00	COLLECTION MAINS - GRAVITY	4,362,160.76	1,086,867	3,275,293	67,839	48.3	1.56
363.00	SERVICES	1,565,907.35	619,501	946,406	18,883	50.1	1.21
371.30	PUMPING EQUIPMENT - PUMPING	573,981.95	188,781	385,201	28,324	13.6	4.93
380.00	TREATMENT AND DISPOSAL EQUIPMENT	1,860,264.86	988,975	871,289	40,332	21.6	2.17
381.40	PLANT SEWERS - TREATMENT AND DISPOSAL	1,536.55	1,365	172	21	8.2	1.37
382.00	OUTFALL LINES	1,536.55	1,395	142	24	5.9	1.56
389.20	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - COLLECTION	13,030.75	8,478	4,552	597	7.6	4.58
390.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	274.98	275	0	0	-	-
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4,449.14	4,449	0	0	-	-
394.00	LABORATORY EQUIPMENT	1,362.82	1,363	0	0	-	-
396.70	COMMUNICATION EQUIPMENT - SCADA	11,182.46	2,594	8,589	1,069	8.0	9.56
	TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION	29,395,307.96	8,430,154	20,965,152	544,051		
	AMORTIZATION OF NET SALVAGE				256,561		
	TOTAL WASTEWATER PLANT	251,736,703.81	46,611,165	202,048,554	7,780,016		

* ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
2024 RATE CASE
FILING REQUIREMENTS

F. Depreciation

- DP6. Provide an exhibit showing gross salvage, cost of removal, and net salvage for the 5 most recent calendar or fiscal years by account.
- A. Please see the attached.

Aqua Pennsylvania, Inc.
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.6

Aqua Pennsylvania, Inc.
VI. Depreciation

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

Answer:

The information is presented on pages III-2 through III-6 of Exhibit No. 6-A, Part 1 for the historic test year, pages VIII-2 through VIII-6 of Exhibit No. 6-A, Part 2 for the future test year and pages III-2 through III-6 of Exhibit No. 6-A, Part 3 for the fully forecasted test year for water assets.

The information is presented on page VIII-2 of Exhibit No. 6-B, Part 2 of the future test year and page III-2 of Exhibit No. 6-B, Part 3 for the fully forecasted test year for Shenandoah Water assets.

The information is presented on pages III-2 through III-4 of Exhibit No. 6-C, Part 1 for the historic test year, pages VIII-2 through VIII-4 of Exhibit No. 6-C, Part 2 of the future test year and pages III-2 through III-4 of Exhibit No. 6-C, Part 3 for the fully forecasted test year for wastewater base assets.

The information is presented on page III-2 of Exhibit No. 6-D, Part 1 for the historic test year, page VIII-2 of Exhibit No. 6-D, Part 2 of the future test year and page III-2 of Exhibit No. 6-D, Part 3 for the fully forecasted test year for Lower Makefield wastewater assets.

The information is presented on page III-2 of Exhibit No. 6-E, Part 1 for the historic test year, page VIII-2 of Exhibit No. 6-E, Part 2 of the future test year and page III-2 of Exhibit No. 6-E, Part III for the fully forecasted test year for wastewater assets.