

From: Chiavetta, Rosemary
Sent: Tuesday, June 11, 2024 7:20 AM
To: Keith Gabage <gabagek@gmail.com>
Cc: Livingston, JJ <jerlivings@pa.gov>; Dougherty, James <jamesdough@pa.gov>; Cicero, Patrick M. <PCicero@paoca.org>; Spunaugle, Shirley A <sspunaugle@pa.gov>; senatorcomitta@pasenate.com; reppielli@pahouse.net; kane@pasenate.com; repsappey@pahouse.net
Subject: RE: [External] Re: Docket No. A-2023-3041695

Mr. Gabage:

First, please know that Mr. Brown of my staff is not an attorney. He is a supervisor with my staff assisting with the receipt of the material you sent to me on the attached email dated June 1, 2024. Is this the same material you mailed to my office?

I will consider your filing as a protest to the Application at A-2023-3041695. I will place it on the record of the A docketed Application. While I notice that you have sent this to several members of the PA General Assembly, your protest must also be served upon the Applicant, Aqua Pennsylvania (Aqua) and all other parties of record to this docket. Because Aqua's Application case and its rate increase proposals are pending before the Commission, Section 334(c) of the PA Public Utility Code prohibits any ex parte communications between members of the Commission and the public or parties to either case. Therefore, due to the ex parte nature of your filing, I will serve it upon Aqua's counsel and all other parties of record to the A docketed case to cure the ex parte communication. If you proceed with litigation in this Application case or Aqua's rate cases, please know you must always serve a copy of any filing you submit on all parties to either case.

Second, if you wish to file a formal rate complaint against Aqua PA's current rate increase proposals, you may do so. The correct docket numbers are R-2024-3047822 for Water and R-2024-3047824. Formal rate complaint forms are available on our website along with information on how the public may participate in a rate case. Once received by my office, I will serve your rate complaint upon Aqua. The rate cases will be sent to the Office of Administrative Law Judge and public input hearings will be scheduled in the geographic locations served by Aqua. You may either file a formal rate complaint, or instead, appear and testify at one of the public input hearings. The hearings will be widely advertised on our website and in newspapers of general circulation.

Finally, please refrain from sending any further emails to Chairman Stephen DeFrank and the members of the Commission to prevent any further ex parte communications. I have included our Legislative Director and Deputy Director, so they are aware of your communications with members of the General Assembly.

If you have further questions, please email me directly.
Thank you.

Secretary Rosemary Chiavetta, Esq.
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, Pennsylvania 17120
rchiavetta@pa.gov



From: Keith Gabage <gabagek@gmail.com>
Sent: Monday, June 10, 2024 6:25 PM
To: Chiavetta, Rosemary <rchiavetta@pa.gov>
Cc: senatorcomitta@pasenate.com; Rep. Chris Pielli <RepPielli@pahouse.net>; kane@pasenate.com;
consumer@paoca.org; pcicero@paoca.org; DeFrank, Stephen <smd@pa.gov>;
repsappey@pahouse.net; senatormuth@pasenate.com
Subject: [External] Re: Docket No. A-2023-3041695

ATTENTION: This email message is from an external sender. Do not open links or attachments from unknown senders. To report suspicious email, use the [Report Phishing button in Outlook](#).

Dear Secretary Chiavetta,

This email will acknowledge receipt of the USPS Certified Mail receipt (Article # 7022 2410 0002 8250 6328) for my letter to your office as referenced in my email of June 1, 2024.

Earlier today I reached out and spoke briefly with Audley Brown, Esq. of the PUC as I had not yet received the aforementioned receipt and advised I would reach out tomorrow.

I will likely also file a formal complaint in connection with the Docket too so as to supplement my challenge as I believe Act 12 is unnecessary and only results in significant upward pressure on rates. Act 12 is also voluntary and does not allow for competition and rewards municipal entities unjustly where contributed property is included in the assets being sold. Furthermore, the depreciated original cost (DOC) methodology in determining a purchase price results in a reasonable purchase price and has significantly less impact on rates of existing and those of the entity being sold. DOC has been employed for decades before Act 12 was signed into law and likely employed on other transactions not eligible for Act 12 treatment or where Aqua has chosen not to employ Act 12.

Lastly, Act 11 is unnecessary and administered in a nontransparent manner post closing on all acquisitions wherein Act 11 benefits Aqua's < 70k wastewater customers at the expense of Aqua's > 450k water customers. It is important to note too that not all of Aqua's wastewater customer are Aqua water customers. Aqua's wastewater customers should pay the true cost of service and not benefit from a subsidy from Aqua's water customers. Of course if this were to continue the PAPUC should require that Aqua include a line (much like DISC and STAS) on customers's bills informing them of the \$'s included in their water bill for the benefit of Aqua's wastewater customers.

Thank you for your time.

Keith E. Gabage, MPA

Sent from my iPhone

On Jun 1, 2024, at 7:04 PM, Keith Gabage <gabagek@gmail.com> wrote:

Dear Secretary of the Pennsylvania Public Utility Commission,

Please accept this email (to also be sent via mail to: Pa PUC, P. O. Box 3265, Harrisburg, PA 17105-3265) as my challenge to Aqua's request(s) with its application under the above referenced docket, which includes "that the PUC authorize an addition of up to \$18 million to Aqua's rate base pursuant to 66 Pa. C.S. § 1329" (a.k.a. "Act 12") as noted in its Notice (copy attached) received by me and presumably sent to its over 450.6k water customers. My challenge is not only about the employment of Act 12 purchase price methodologies and its upward pressure on rates (much more so than depreciated original cost ("DOC")), but also the employment of Act 11 allowing its water customers (the vast majority of which are not Aqua wastewater customers - emphasis added) to subsidize Aqua's revenue requirement of its 61.7k wastewater customers.

My challenge includes, but may not be limited, to the following:

1. Act 12 is voluntary and not mandatory (emphasis added) on the part of Aqua to advance its growth through acquisition strategy;
2. It is presumed that the \$18 million in additional rate base is equal to the purchase price of Greenville Sanitary Authority's ("GSA") wastewater system assets;
3. If approved, the aforementioned \$18 million in rate base will allow Aqua to receive a 10% return on 50% of this value or \$900,000 in net income from this acquisition alone;
4. The attached documents suggest that GSA's net wastewater system assets at the end of 2022 were approximately \$5.607 million;
5. GSA's net assets may include contributed property (via Federal, State, etc.), suggesting a DOC (and therefore purchase price/rate base) less than \$5.607 million;
6. If Aqua employed the DOC methodology (assuming \$5.0 million) its return would be \$250,000 in net income from this acquisition alone;
7. The attached documents suggest that GSA's income from its wastewater customers at the end of 2022 were approximately \$1.405 million;
8. The attached documents suggest that GSA's debt for its wastewater system was approximately \$2.579 million at the end of 2022;
9. If Aqua is successful in its application to purchase GSA's wastewater system assets, Act 11 should not apply, otherwise it is merely enabling Aqua to use its large customer base to pay Act 12 pricing solely to promote its growth through acquisition strategy; and

10. Communities selling their water or wastewater system assets through the employment of Act 12 should be borne with a special assessment on their respective bills that would enable Aqua to receive a return on that portion of its \$18 million purchase price greater than DOC.

The above said, I respectfully request that at a minimum, Act 11 subsidies be omitted from this and all other acquisitions (past and present), but if continued that the value of the subsidy be identified in each and every customer water bill going forward (this would promote true transparency for the benefit of those water only customers that likely have no idea that they are subsidizing Aqua's revenue requirement for its wastewater). Secondly, if representations on rates and future rates were made to customers of GSA, GSA and/or the Borough or other municipalities wherein GSA provides service, that these rates be supported with the production of financial modeling and Board approvals supporting any proposal by the selling entity or entities.

Thank you in advance for your time and consideration,

Keith E. Gabage
Water Customer of Aqua

<2022 DCED Greenville WW Financials.pdf>

<2022 DCED Municipal Financials for Greenville Boro.pdf>

<Customer Notice received week of May 27 2024.pdf>

2022 ANNUAL REPORT OF MUNICIPAL AUTHORITIES AND NON-PROFITS

GREENVILLE SANITARY AUTHORITY 430488

MUNICIPAL AUTHORITY INFORMATION

Information on file

Name:	GREENVILLE SANITARY AUTHORITY
Address:	125 MAIN STREET
	GREENVILLE, PA 16125
Phone:	(724) 588-4193
Fax:	
Contact Person:	JASSON UREY
Title:	TOWN MANAGER
Email:	JUREY@GREENVILLEBOROUGH.COM
Year Authority Organized	1956
Year Authority Terminates	2024
Fiscal Year Ends (month/day):	12/31
Number of Employees	
Full Time Equivalent:	0
Part Time Equivalent:	0
Filing Status:	Active
Facility Type:	
	Sewer

GREENVILLE SANITARY AUTHORITY**AUTHORITY OFFICIALS LIST****President** JONATHAN BAILEY**Address:** 125 MAIN STREET

GREENVILLE, PA 16125

Phone: (724) 588-4193**Fax:****e-mail:****Secretary** PAUL HAMILL**Address:** 125 MAIN STREET

GREENVILLE, PA 16125

Phone: (724) 588-4193**Fax:****e-mail:****Solicitor** DOUGLAS, JOSEPH, AND OLSON**Address:** 409 NORTH HERMITAGE RD

HERMITAGE, PA 16148

Phone: (724) 981-7333**Fax:****e-mail:****Treasurer** ROBIN DOUGLAS**Address:** 125 MAIN STREET

GREENVILLE, PA 16125

Phone: (724) 588-4193**Fax:****e-mail:**

GREENVILLE SANITARY AUTHORITY

GEOGRAPHICAL AREAS SERVED

Municipality Name

GREENVILLE BORO

HEMPFIELD TWP

WEST SALEM TWP

County

MERCER

MERCER

MERCER

GREENVILLE SANITARY AUTHORITY

**STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDING 2022**

CURRENT ASSETS	
Cash and cash equivalents	268,737
Investments	
Receivables (net of allowance for uncollectibles)	
Lease rental payments receivable (Financing authorities, only)	
Due from other governments	
Inventories	
Prepays	
Restricted current assets:	
Cash or cash equivalents	
Investments	
Lease rental payments receivable (Financing authorities, only)	
Intergovernmental receivables	
Other current assets	
TOTAL CURRENT ASSETS	268,737

NON-CURRENT ASSETS	
Restricted non-current assets:	
Investments	
Lease rental payments receivable (Financing authorities, only)	
Capital assets not being depreciated:	
Land	
Construction in progress	2,775,931
Capital assets net of accumulated depreciation:	
Buildings and system	6,202
Improvements other than buildings	
Furnishings, machinery and equipment	
Infrastructure	2,824,534
Lease rental payments receivable (Financing authorities, only)	
Other non-current assets	
TOTAL NON-CURRENT ASSETS	5,606,667
TOTAL ASSETS	5,875,404

DEFERRED OUTFLOWS OF RESOURCES

Deferred amount of debt refundings	
Deferrals related to pensions	
Other deferred outflows of resources	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	5,875,404

CURRENT LIABILITIES

Accounts payable	
Accrued payroll and withholdings	
Accrued interest payable	
Due to other governments	
Unearned revenue	
Funds held as fiduciary	
Debt due within one year	539,795
Other current liabilities	
TOTAL CURRENT LIABILITIES	539,795

NON-CURRENT LIABILITIES

Debt due in more than one year	2,038,910
Net pension liabilities	
Other non-current liabilities	
TOTAL NON-CURRENT LIABILITIES	2,038,910
TOTAL LIABILITIES	2,578,705

DEFERRED INFLOWS OF RESOURCES

Deferred amount on debt refundings	
Deferrals related to pensions	
Other deferred inflows of resources	
TOTAL DEFERRED INFLOWS OF RESOURCES	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	2,578,705

NET POSITION

Net investment in capital assets	3,027,962
Restricted	
Unrestricted	268,737
TOTAL NET POSITION	3,296,699
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND NET POSITION	5,875,404

GREENVILLE SANITARY AUTHORITY
Sewer
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDING 2022

SEWER OPERATING REVENUES	
Charges for service	
Lease rental income (Financing authorities, only)	
Operating grants:	
Federal	
State	
Local	
Other	
Contributions	
Interest income	
Assessment revenue*	
Payments in lieu of assessments*	
Program income*	
Other operating revenue	1
TOTAL SEWER OPERATING REVENUES	1

SEWER OPERATING EXPENSES	
Administrative	
Contracted services	
Personnel services	
Supplies and materials	
Repairs and maintenance	
Utilities	
Other services and charges	
Depreciation and amortization	287,745
Fundraising*	
Program services*	
Other operating expenses	
TOTAL SEWER OPERATING EXPENSES	287,745
SEWER OPERATING INCOME (LOSS)	(287,744)

SEWER NONOPERATING REVENUES / (EXPENSES)	
Nonoperating grants:	
Federal	
State	

Local	
Other	
Investment earnings / (losses)	4,484
Interest expense	
Gain / (loss) on sale of assets	
Other financing sources / (uses)	
Other nonoperating revenues	340,360
Other nonoperating (expenses)	
Debt service principal and interest (expense)**	(60,801)
TOTAL SEWER NONOPERATING REVENUES (EXPENSES)	284,043

CAPITAL CONTRIBUTIONS	
CHANGE IN NET POSITION	(3,701)
NET POSITION - BEGINNING OF YEAR	3,300,400
PRIOR PERIOD ADJUSTMENT	
SEWER NET POSITION - END OF YEAR	3,296,699

*Business/Neighborhood Improvement Districts

**see the Authorities and Non-Profits Annual Financial Report Tip Sheet available from your Start Page.

GREENVILLE SANITARY AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDING 2022

ASSETS		
	Trust Funds	Custodial Funds
Cash and cash equivalents		
Receivables		
Investments, at fair value		
Restricted assets:		
Temporarily restricted:		
Cash, or cash equivalents		
Investments		
Intergovernmental receivables		
Permanently restricted:		
Investments		
Other assets		
TOTAL ASSETS	0	0

DEFERRED OUTFLOWS OF RESOURCES		
	Trust Funds	Custodial Funds
Other deferred outflows of resources		
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	0	0

LIABILITIES		
	Trust Funds	Custodial Funds
Accounts payable and other current liabilities		
Due to other governments		
Unearned revenue		
Debt due within one year		
Other liabilities		
TOTAL LIABILITIES	0	0

DEFERRED INFLOWS OF RESOURCES		
	Trust Funds	Custodial Funds
Other deferred inflows of resources		
TOTAL DEFERRED INFLOWS OF RESOURCES	0	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	0	0

NET POSITION

	Trust Funds	Custodial Funds
Assets held in trust for pension/other postemployment benefits		
Other		
TOTAL NET POSITION	0	0
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	0	0

GREENVILLE SANITARY AUTHORITY

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDING 2022**

ADDITIONS		
Contributions		
	Trust Funds	Custodial Funds
Employer		
Plan members		
Private donations		
Other		
TOTAL CONTRIBUTIONS	0	0
Investment Earnings		
	Trust Funds	Custodial Funds
Interest		
Net increase / (decrease) in the fair value of investments		
Other		
TOTAL INVESTMENT EARNINGS	0	0
	Trust Funds	Custodial Funds
Less investment expenses		
TOTAL ADDITIONS	0	0
DEDUCTIONS		
	Trust Funds	Custodial Funds
Benefits		
Administrative expenses		
Other		
TOTAL DEDUCTIONS	0	0
NET POSITION		
	Trust Funds	Custodial Funds
CHANGE IN NET POSITION	0	0
NET POSITION - BEGINNING OF YEAR	0	0
PRIOR PERIOD ADJUSTMENT		
NET POSITION - END OF YEAR	0	0

GREENVILLE SANITARY AUTHORITY

**DEBT STATEMENT
FISCAL YEAR ENDING 2022**

Purpose	Issuance Type	Issue Year (YYYY)	Maturity Year (YYYY)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End
Revenue Bonds and Notes									
Sewer Revenue Note, Series 2021	Note	2021	2027	2,800,000	1,745,704	1,054,296	221,295	0	\$2,578,705
Total Bonds and Notes Outstanding									\$2,578,705
Capitalized Lease Obligations									\$0
Plus (Less) Unamortized Premium (Discount)									0
NET DEBT									\$2,578,705

SIGNATURE AND VERIFICATION

I certify that the foregoing information is correct and complete for the 2022 municipal Authority's fiscal year.

Name: McGill, Power, Bell & Associates, LLP

Title: CPA - Independent Auditor

Phone: (724) 458-7490

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

430363 GREENVILLE BORO, MERCER COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

GREENVILLE BORO, MERCER County
BALANCE SHEET
 December 31, 2022

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits											
100-120	Cash and Investments	847,126	830,440	1,231,630		1,145,716		19,011,561			23,066,473
140-144	Tax Receivable	592,465									592,465
121-129, 145-149	Accounts Receivable (excluding taxes)	151,637	69,075	368		251,287					472,367
130.00	Due From Other Funds	959,972									959,972
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets					7,006,831			6,478,599		13,485,430
180-189	Other Debits									1,155,534	1,155,534
Total Assets and Other Debits		2,551,200	899,515	1,231,998		8,403,834		19,011,561	6,478,599	1,155,534	39,732,241

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	32,752	11,486			6,161					50,399
200-209, 231-239	All Other Current Liabilities	115,124	35,027	8,782		33,571					192,504
230.00	Due To Other Funds	44,282	71,476	753,295		90,919					959,972

GREENVILLE BORO, MERCER County

BALANCE SHEET

December 31, 2022

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities					2,038,910				864,933	2,903,843
240-259	Current Portion of Long-Term Debt and Other Credits	366,805		498,561		539,795				290,601	1,695,762
Total Liabilities and Other Credits		558,963	117,989	1,260,638		2,709,356				1,155,534	5,802,480
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets					4,428,126			6,478,599		10,906,725
270-289	Fund Balance / Retained Earnings on 12/31	1,992,237	781,526	-28,640		1,266,352		19,011,561			23,023,036
291-299	Other Equity										
Total Fund and Account Group Equity		1,992,237	781,526	-28,640		5,694,478		19,011,561	6,478,599		33,929,761
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											39,732,241

GREENVILLE BORO, MERCER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes

301.00	Real Estate Taxes	525,742	100,714		359,213			985,669
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes	1,990						1,990
310.10	Real Estate Transfer Taxes	85,929						85,929
310.20	Earned Income Taxes / Wage Taxes	891,893						891,893
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	84,919						84,919
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,590,473	100,714		359,213			2,050,400

Licenses and Permits

320-322	All Other Licenses and Permits	64,646						64,646
321.80	Cable Television Franchise Fees	78,463						78,463
Total Licenses and Permits		143,109						143,109

Fines and Forfeits

330-332	Fines and Forfeits	35,507	155					35,662
Total Fines and Forfeits		35,507	155					35,662

GREENVILLE BORO, MERCER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	6,967						6,967
Total State		349,731	293,647	45,318				688,696

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	87,028						87,028
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		87,028						87,028

Charges for Service								
361.00	General Government	1,164						1,164
362.00	Public Safety	63,764	697,532					761,296
363.20	Parking							
363.00	All Other Charges for Highway & Street Services		410,995					410,995
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				1,404,562			1,404,562
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

GREENVILLE BORO, MERCER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		64,928	1,108,527			1,404,562		2,578,017

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	37,004	100					37,104
388.00	Fiduciary Fund Pension Contributions						215,498	215,498
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		37,004	100				215,498	252,602

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	4,150						4,150
392.00	Interfund Operating Transfers	380,384	26,000			12,500		418,884
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

GREENVILLE BORO, MERCER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	74,904						74,904
Total Other Financing Sources		459,438	26,000			12,500		497,938

TOTAL REVENUES

2,800,424	1,852,554	250,334	359,213	1,432,025		2,564,045	9,258,595
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	2,025						2,025
401.00	Executive (Manager or Mayor)	123,774	58,023			20,184		201,981
402.00	Auditing Services / Financial Administration	49,639				2,250		51,889
403.00	Tax Collection	25,810						25,810
404.00	Solicitor / Legal Services	10,433				7,726		18,159
405.00	Secretary / Clerk	7,336						7,336
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	51,198	261,213			39,672		352,083
409.00	General Government Buildings and Plant	34,139						34,139
Total General Government		304,354	319,236			69,832		693,422

Public Safety

410.00	Police	662,942						662,942
411.00	Fire	10,730	524,155	78,533				613,418
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	229,606						229,606

GREENVILLE BORO, MERCER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety

414.00	Planning and Zoning	8,980						8,980
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		912,258	524,155	78,533				1,514,946

Health and Human Services

420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				1,433,675			1,433,675
Total Public Works - Sanitation					1,433,675			1,433,675

Public Works - Highways and Streets

430.00	General Services - Administration	222,162	7,461					229,623
431.00	Cleaning of Streets and Gutters		1,811					1,811
432.00	Winter Maintenance – Snow Removal	7,701						7,701
433.00	Traffic Control Devices	10,592	8,123					18,715
434.00	Street Lighting	48,032						48,032

GREENVILLE BORO, MERCER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		197,658					197,658
437.00	Repairs of Tools and Machinery	16,539						16,539
438.00	Maintenance and Repairs of Roads and Bridges	10,995	204,821					215,816
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		316,021	419,874					735,895

Other Public Works Enterprises								
440.00	Airports			131,050				131,050
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises				131,050				131,050

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	115,206						115,206
453.00	Spectator Recreation	1,198						1,198
454.00	Parks							

GREENVILLE BORO, MERCER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	1,500						1,500
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		117,904						117,904

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing		31,929	134,885				166,814
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development		20,836					20,836
Total Community Development			52,765	134,885				187,650

Debt Service								
471.00	Debt Principal (short-term and long-term)	270,251	20,094					290,345
472.00	Debt Interest (short-term and long-term)	25,888	3,066		60,801			89,755
475.00	Fiscal Agent Fees	1,078						1,078
Total Debt Service		297,217	23,160		60,801			381,178

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	39,540	42,600		34,025			116,165
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	141,970	47,546					189,516

GREENVILLE BORO, MERCER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	31,548	43,765			9,354		84,667
487.00	Other Group Insurance Benefits	187,811	69,660			115,417		372,888
Total Employer Paid Benefits and Withholding Items		400,869	203,571			158,796		763,236

Insurance								
486.00	Insurance, Casualty, and Surety	75,072		4,348		27,050		106,470
Total Insurance		75,072		4,348		27,050		106,470

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						1,014,802	1,014,802
489.00	All Other Unclassified Expenditures						47,239	47,239
Total Unclassified Operating Expenditures							1,062,041	1,062,041

Other Financing Uses								
491.00	Refund of Prior Year Revenues	199	500					699
492.00	Interfund Operating Transfers		4,671	55,000	359,213			418,884
493.00	All Other Financing Uses							
Total Other Financing Uses		199	5,171	55,000	359,213			419,583

TOTAL EXPENDITURES	2,423,894	1,547,932	403,816	359,213	1,750,154		1,062,041	7,547,050
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	376,530	304,622	-153,482		-318,129		1,502,004	1,711,545
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GREENVILLE BORO

December 31, 2022

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
General Obligation Bond	Bond	2013	2025	2,995,000	985,000		240,000		745,000	-4,427	740,573
Pennvest Note	Note	2015	2024	497,500	315,817		20,094		295,723		295,723
First National Bank Loan	Note	2019	2029	150,000	121,302		13,457		107,845		107,845
USDA Loan	Note	2020	2023	50,000	28,187		16,794		11,393		11,393
Revenue Bonds and Notes											
Sewer Revenue Note, Series of 2021	Note	2021	2027	2,800,000	1,745,704	1,054,296	221,295		2,578,705		2,578,705
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

3,734,239

Capitalized lease obligations

0

Net debt

3,734,239

GREENVILLE BORO, MERCER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	8,190		8,190
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer		940,640	940,640
Solid Waste			
Streets / Highways	7,461		7,461
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	15,651	940,640	956,291

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

1,846,621

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: McGill, Power, Bell & Associates, LLP Appointed Auditor/CPA

December 31, 2022

NOTES / COMMENTS

There was no pension activity posted for PMRS on the 2021 Annual Financial Report as PMRS did not have the 2020 data readily available; therefore, the Fund Balance/Retained Earnings on 12/31 on the 2022 Annual Financial Report for the Trust and Agency Fund will not agree to the prior year.



NOTICE OF PROPOSED ACQUISITION AND RATE BASE ADDITION
Docket No. A-2023-3041695

Dear Customer:

On May 2, 2024, the Pennsylvania Public Utility Commission (PUC) conditionally accepted for filing the application of Aqua Pennsylvania Wastewater, Inc. (Aqua) for approval to acquire the Greenville Sanitary Authority (GSA) wastewater system assets. The GSA serves approximately 2,283 customers in Mercer County, Pennsylvania. Aqua's application also requests that the PUC authorize an addition of up to \$18 million to Aqua's rate base pursuant to 66 Pa. C.S. § 1329. A utility's rate base is the value of property used by the utility to provide service to its customers and is one of several components used to establish a utility's customer rates.

Aqua periodically makes applications to the PUC for newly acquired systems which requires Aqua to send these types of notices. This notice is specific to the GSA acquisition.

Aqua is not requesting a rate increase in this acquisition proceeding. This acquisition will not immediately, but may in the future, affect water and/or wastewater bills of Aqua customers, including the new GSA wastewater customers. Your rates will not change as a result of this transaction until the conclusion of an Aqua rate case where Aqua includes the GSA system and requests and receives PUC approval to increase its rates. At that time, based on a preliminary analysis of the potential rate impacts, Aqua estimates that the rates of the average customer could increase. The amount of the increase will be determined in Aqua's next base rate case and will be dependent on how the PUC chooses to apportion the increase among Aqua's acquired and existing customers. The tables below present non-binding, estimated incremental rate effects of the proposed rate base addition on Aqua's existing water and wastewater customers:

Aqua Wastewater Customers

Rate Class	Average Usage	Estimated Monthly Increase	Estimated Percentage Increase
Residential	4,000 gal/month	\$1.35	1.60%
Commercial/Public	8,330 gal/month	\$2.14	1.60%
Industrial	1,500 gal/month	\$0.73	1.60%

Aqua Water Customers

Rate Class	Average Usage	Estimated Monthly Increase	Estimated Percentage Increase
Residential	4,000 gal/month	\$0.09	0.12%
Commercial/Public	33,380 gal/month	\$0.55	0.12%
Industrial	200,150 gal/month	\$2.64	0.12%

The amounts stated above could change and will depend on how the PUC chooses to apportion any increase among the types of service, rate zones, and classes of customers.

PUC ROLE

The state agency which approves acquisitions and rates for regulated public utilities is the PUC. The PUC will review and investigate the proposed acquisition and requested \$18 million in additional rate base. After examining the evidence, the PUC may approve, modify or deny the acquisition and may approve or modify the \$18 million addition to rate base. The PUC will issue a decision on the application on or around December 5, 2024.

ACTIONS YOU CAN TAKE

You can support or challenge Aqua's request by:

- 1) Sending a letter to the PUC. You can tell the PUC why you support or object to Aqua's acquisition of GSA's wastewater system in your letter. This information can be helpful when the PUC investigates the application. Send your letter to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.
- 2) Attending or presenting testimony at a PUC Public Input Hearing. You can attend or be a witness at a PUC public input hearing. The PUC holds public input hearings if it opens an investigation into Aqua's transaction and there is enough interest in the case. At these hearings, you can present your views in person to the PUC judge and to company representatives. Testimony under oath becomes part of the application case record. The PUC holds these hearings in the service area of the company. For more information, call the PUC at 1.800.692.7380.
- 3) Filing a protest or a petition to intervene. If you want to be a party to the case, you must file a protest or a petition to intervene. You then have an opportunity to take part in all the hearings about the proposed acquisition. You can receive copies of all materials distributed by the other parties. Protests and petitions to intervene must be filed in accordance with 52 Pa. Code (relating to public utilities) on or before July 22, 2024. Filings must be made with the Secretary of the Pennsylvania Public Utility Commission at P.O. Box 3265, Harrisburg, PA 17105-3265, with a copy served on Aqua's counsel at Saul Ewing Arnstein & Lehr, LLP, Attn: Courtney L. Schultz, 1500 Market Street, Center Square West, 38th Floor, Philadelphia, PA 19102.

The documents filed as part of this application are available for inspection and copying at the Office of the Secretary of the PUC between 8 a.m. and 4:30 p.m., Monday through Friday, on the PUC's website at www.puc.pa.gov and at Aqua's offices at 762 West Lancaster Avenue, Bryn Mawr, PA 19010. The PUC docket number is A-2023-3041695.